

Exhibit A

The Economics of Law Practice in Ohio in 2019

A Desktop Reference





Thank You!

Periodically, the Ohio State Bar Association (OSBA) surveys its membership to gain a better outlook on the economics of law practice in Ohio. We would like to thank the following sections for their sponsorship and support. The Economics of Law Practice in Ohio 2019 Desktop Reference would not be possible without their generous contributions:

OSBA Solo, Small Firm and General Practice Section | Robert H. Meyer, IV, Chair

OSBA Litigation Section | Joseph Simms, Chair

OSBA Corporate Counsel Section | James Cummins, Chair

For additional questions, please contact Jocelyn Armstrong, Director of Inclusion and Outreach at the OSBA at jarmstrong@ohiobar.org or (614) 487-4404.



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The Economics of Law Practice in Ohio in 2019 – A Desktop Benchmarking Reference

Introduction

During the spring of 2019, the Ohio State Bar Association (OSBA) surveyed its membership on the economics of law practice to gain a better outlook on the legal profession. The survey was jointly sponsored by the OSBA's Solo, Small Firm and General Practice Section, the Litigation Section and the Corporate Counsel Section.

Previous surveys were completed in 2013, 2010, 2007, 2004, 2001, 1998, 1994 and 1990. These efforts have created the longest continuous time series legal economics project in the United States.

Some common objectives spanning the 2019 fielding were to derive, analyze and report benchmarks denoting:

- Changing patterns of member attorney demographics;
- 2018 attorney income derived from legal work by practice category/class, gender, field of law, office location, work status (full- vs. part-time work), years in practice and firm/organization size;
- 2019 associate, legal assistant and administrative assistant/secretary salaries by years of experience and office location;
- Prevailing 2019 attorney hourly billing rates by a variety of indicators and for paralegals/legal assistants by years of experience, firm size and office location;
- Attorney time allocated to billable and non-billable professional activities in 2019;
- 2018 revenues, expenses and overhead rates for private practitioners by office location and firm size;
- Law practice technology embracement, marketing management, civic duties of attorneys and law firm administrators and billing practices focused on sentinel management trends over time; and
- Issues regarding economic sentiment, stress and job satisfaction.

To help guide attorneys as they plan and manage their professional lives, the above information has been consolidated into this reference document accessible on the OSBA website. Based on 86 tables, charts and graphs, attorneys and firms can compare themselves and their firms against norms established by the aggregation of survey data. Several exhibits concentrate on government attorneys and in-house counsel responses in addition to hired counsel responses.

Assistance interpreting and applying information can be obtained at no charge to OSBA members by contacting Dr. Lawrence Stiffman of the Applied Statistics Laboratory (ASL) at (734) 417-5151 or aslinfo@aol.com. ASL fielded the surveys, analyzed derived data and prepared this *Desktop Reference* under the guidance of the OSBA staff, volunteers and sponsors.

Methods and Measures

Survey results are based on online surveys fielded during April and May of 2019, which targeted private practitioners, in-house counsel and government attorneys. Each target group was surveyed three times reaching in-state/ non-retiree respondents with current email addresses. There were about 1,040 usable returns.

To help practitioners interpret range information provided in the exhibits in the reference, here is a brief discussion of **measures of central tendency** (median and mean) and **dispersion** (spread).

Measures of Central Tendency

The **mean** (also called the average or arithmetic average) is calculated by adding the values of all responses and then dividing by the number of responses.

Example: Three responses – 1, 2 and 3 – are reported. The average is calculated by adding their values ($1 + 2 + 3 = 6$), then dividing by the number of responses or $6 \div 3 = 2$.

The **median** is the middle value of a series of values, which is initially rank ordered (from low to high or vice versa). By definition, half the numbers are greater, and half are less than the median. Both mean and median values are used throughout this survey report to measure central tendency.

Use of the median as a statistic for central tendency **reduces the effect of “outliers”** (extremely high or low values, such as 30), while the average does not.

Example: Three responses – 1, 2 and 30 – are reported. The median is the middle number of the distribution (1, 2, 30) or 2. The average of this same distribution is 33 divided by 3 = 11.

Measures of Dispersion (Spread)

The dispersion of data around the median (the 50th percentile) is based here on three values:

The 25th percentile (lower quartile). 25% of the values are less and 75% are more than this value;

The 75th percentile (upper quartile). 75% of the values are less and 25% are more than this value; and

The 95th percentile. 95% of the values are less and five percent are more than this value.



Geographic Areas Defined

Sixteen geographic areas were included to indicate office location. Some exhibits in this reference included all 16 areas, but most display fewer, collapsed regions to maintain a reasonable number of observations for reporting findings. Regions are defined as follows:

REGION NAME	GEOGRAPHIC AREAS INCLUDED:
Greater Cleveland	Downtown only / suburban areas
Greater Cincinnati	Downtown only / suburban areas
Greater Columbus	Downtown only / suburban areas
Dayton	Dayton
Northeast Region	Canter, Akron, Youngstown and other northeastern Ohio areas
Northwest Region	Toledo and other northwestern cities and areas
Southern Region	Includes southeastern, southwestern and central regions excluding cities named above

Interpreting Findings

Because the survey was conducted in the spring of 2019, net income, gross revenue and overhead expenses represent 2018 values. All other data represent 2019 values. Net income represents all personal/taxable income from legal work (after expenses) or salaries from the practice of law, before taxes, for 2018. Bonus information was not addressed as a separate question and may or may not have been included by respondents.

To denote gaps such as the “gender gap” of reported incomes, the term “gap” is used on selected exhibits as a proportion calculated as the *median value of one group divided by another*. Hypothetically, a reported median income of \$75,000 for a group of female attorneys divided by \$100,000 for a like group of male attorneys yields the proportion of .75. This could be interpreted in plain English as “*This group of females earns 75 cents on the dollar compared with their male counterparts.*”

Despite the use of the median to reduce the effect of extremely high or low values (outliers), readers should use caution in interpreting data when only a small number of responses are available. In such cases, readers are advised to “group up” to a larger geographic area or practice category to not distort reality. Generally, no value is represented if fewer than four responses were reported. In some instances, an exhibit may list fewer than four responses if the data were deemed important enough, with the understanding that the reader should use care when drawing inferences from such a small sample.

This reference is meant to assist with the development of sound and equitable hiring and compensation policies.

**Confidence Intervals/Margins of Error and Representativeness of Sample**

Confidence intervals (upper and lower bounds around the mean at the 95% confidence level) are shown for three selected variables:

+/- 10% for Private Practitioners' **2018 net income** (\$116,787; \$128,958; \$141,128)

+/- 3.5% for Private Practitioners' **total hours of chargeable work/week in 2019** (28.8, 29.9, 30.9)

+/- 3.5% for Private Practitioners' **2019 average hourly billing rate** (\$252, \$261, \$270)

For example, the average 2019 hourly billing rate is plus or minus 3.5% of \$261 with a 95% likelihood that the rate would fall between \$252/hour and \$270/hour.

Exhibit 1 compares the sample with retained OSBA membership data (the universe).

EXHIBIT 1: RESPONSE COUNTS BY TARGET GROUP	
Category	Survey Responses
Private Practitioners	790
Government Attorneys	165
In-House Counsel	102
Column Totals	1,057

Summary Profiles of the Typical Ohio Attorney and Firm

This section summarizes key statistics derived from the current and recent surveys. Emphasis here is on the concerns of the average attorney and the average firm with respect to shifting demographics, and core relationships of income, hourly billing rates, time expenditure and resultant practice and firm revenues and expenses.

Membership Demographics

Exhibits 2 to 4 summarize the average years in practice and 2018 attorney net income for three attorney practice classes: private practitioners (**Exhibit 2**), government attorney (including the judiciary) (**Exhibit 3**) and in-house counsel (**Exhibit 4**). Each group is stratified by work status, gender and office location. The data is benchmarked against the last survey findings collected in 2013.

The "years in practice" private practitioner survey respondents reported "aged" 12% overall between 2013 and 2019. The average changed from 26 years in practice in 2013 to 29 years in practice in 2019. (See last row in Exhibit 2.) This was consistent across the state except for Columbus and the Northwest Ohio region where the average years of practice for private practitioners actually decreased. In Columbus, the reported number of practicing years changed by -7%. The Northwest region changed by -4%.



During this period, respondent nominal (not adjusted for inflation) incomes were stagnant with, for example, females working both full- and part-time. That group reported a 14% cumulative increase over a six-year period, whereas males' reported income decreased by 6%. Cleveland –based incomes dropped 2% overall, whereas Columbus attorneys saw a median increase of 14% overall. Considering all private practitioners reported net income, the median value of \$100,000 in 2018 was unchanged from 2012. See last column in **Exhibit 2**.

EXHIBIT 2: SELECTED SUMMARY DEMOGRAPHICS – PRIVATE PRACTITIONERS

	Years in Practice					2018 Net Income				
	N	Mean	2019 Median	2013 Median	% Change 2013-2019	N	Mean	2018 Median	2012 Median	% Change 2012-2018
Private Practitioners by Work Status and Gender										
Full-time females	209	20	19	15	27%	99	\$119,201	\$86,000	\$80,000	8%
Part-time females	38	26	24	17	41%	19	\$48,302	\$45,931	\$39,300	17%
All females	247	21	21	15	40%	118	\$107,785	\$80,000	\$70,000	14%
Full-time males	437	29	31	29	7%	221	\$151,234	\$115,000	\$120,000	-4%
Part-time males	101	39	41	37	11%	41	\$69,278	\$60,000	\$145,000	-59%
All males	538	30	33	30	10%	262	\$138,493	\$103,000	\$110,000	-6%
All full-time	646	26	27	26	4%	320	\$141,393	\$107,400	\$105,000	2%
All part-time	139	35	40	29	38%	60	\$62,635	\$48,500	\$44,000	10%
All respondents	785	27	29	26	12%	380	\$128,958	\$100,000	\$100,000	0%
By Office Location										
Greater Cleveland	167	28	28	25	12%	79	\$129,000	\$99,000	\$101,000	-2%
Greater Cincinnati	72	29	32	28	14%	29	\$134,293	\$105,000	\$102,000	3%
Greater Columbus	192	26	25	27	-7%	92	\$159,093	\$120,000	\$105,000	14%
Greater Dayton	48	27	29	23	26%	26	\$115,127	\$78,000	\$110,000	-29%
Northeast Region	150	28	30	24	25%	79	\$100,407	\$90,000	\$83,000	8%
Northwest Region	75	27	27	28	-4%	44	\$122,532	\$110,500	\$85,000	30%
Southern Region	74	29	32	27	19%	30	\$126,163	\$92,500	\$93,500	-1%
All respondents	778	27	29	26	12%	379	\$128,823	\$100,000	\$100,000	0%



With respect to government attorneys, including the judiciary, only part-time lawyers aged while full-time lawyers saw a decrease in average years in practice. Income levels were mostly stagnant over the six-year period. Overall, all respondents' net income increased only 2% over six years (See last column of Exhibit 3.)

EXHIBIT 3: SELECTED SUMMARY DEMOGRAPHICS – GOVERNMENT ATTORNEYS

	Years in Practice					2018 Net Income					
	N	Mean	2019 Median	2013 Median	% Change 2013-2019	N	Mean	2018 Median	2012 Median	% Change 2012-2018	
Private Practitioners by Work Status and Gender											
Full-time females	91	16	14	17	-18%	41	\$76,049	\$84,464	\$68,000	24%	
Part-time females	6	22	16	21	-24%	-	-	-	-	-	
All females	98	16	14	17	-18%	42	\$76,000	\$71,000	\$65,000	9%	
Full-time males	58	21	20	26	-23%	27	\$84,464	\$75,000	\$80,000	-6%	
Part-time males	5	38	44	29	52%	-	-	-	-	-	
All males	63	23	22	27	-19%	28	\$86,805	\$77,000	\$8,000	-4%	
All full-time	150	18	16	20	-20%	68	\$79,390	\$72,500	\$7,300	-1%	
All part-time	11	29	39	27	44%	-	-	-	-	-	
All respondents	163	19	18	21	-14%	70	\$80,293	\$73,500	\$72,000	2%	
By Office Location											
Greater Cleveland	10	25	24	23	4%	5	\$93,910	\$92,000	\$86,000	21%	
Greater Cincinnati	7	21	17	25	-32%	23	\$84,109	\$85,000	\$46,000	2%	
Greater Columbus	66	18	15	22	-32%	21	\$59,950	\$59,950	\$83,000	20%	
Greater Dayton	5	29	33	22	83%	-	-	-	-	-	
Northeast Region	10	16	15	22	-32%	60	\$71,112	\$86,500	\$71,000	22%	
Northwest Region	23	17	18	24	-25%	43	\$73,158	\$65,000	\$68,000	-4%	
Southern Region	29	18	15	20	-25%	53	\$70,964	\$74,500	\$65,000	15%	
All respondents	150	19	18	21	-14%	296	\$79,431	\$73,500	\$72,000	2%	

With respect to in-house counsel, respondents saw an overall 11% drop in years in practice, while income was steady at 2-3% (over six years). Cleveland-based in-house counsel saw a decrease in years in practice and a drop of 33% in income over six years.



EXHIBIT 4: SELECTED SUMMARY DEMOGRAPHICS – IN-HOUSE COUNSEL

	Years in Practice					2018 Net Income				
	N	Mean	2019 Median	2013 Median	% Change 2013-2019	N	Mean	2018 Median	2012 Median	% Change 2012-2018
In-House Counsel by Work Status and Gender										
Full-time females	38	18	17	12	41.7%	14	\$112,000	\$109,000	\$110,000	-0.9%
All females	31	19	19	13	46.2%	14	\$112,000	\$109,000	\$110,000	-0.9%
Full-time males	59	17	12	24	-50.0%	33	\$156,341	\$125,000	\$130,000	-3.8%
All males	59	17	12	24	-50.0%	33	\$156,341	\$125,000	\$130,000	-3.8%
All full-time	97	18	15	17	-11.8%	47	\$143,113	\$123,000	\$121,000	1.7%
All respondents	100	18	16	18	-11.1%	47	\$143,113	\$123,000	\$120,000	2.5%
By Office Location										
Greater Cleveland	21	16	15	26	-42.3%	7	\$145,286	\$85,000	\$127,500	-33.3%
Greater Cincinnati	13	19	15	13	15.4%	6	\$105,133	\$110,000	\$117,500	-6.4%
Greater Columbus	31	18	13	21	-38.1%	18	\$127,833	\$121,500	\$135,000	-10.0%
Northeast Region	12	20	18	19	-5.3%	4	\$138,864	\$152,000	\$95,000	60.0%
Northwest Region	10	15	12	12	0.0%	4	\$204,250	\$186,000	\$122,000	52.5%
Southern Region	8	22	24	20	20.0%	4	\$204,250	\$186,000	\$117,500	58.3%
All respondents	96	18	16	18	-11.1%	44	\$140,256	\$122,399	\$120,000	2.0%

EXHIBIT 5: RANKED DISTRIBUTION OF 2019 SURVEY RESPONDENTS BY PRACTICE CLASS AND GENDER

Exhibit 5 ranks respondents' practice class by gender. About 62% to 65% of government attorneys are female, while 27% of large firm partners are female.

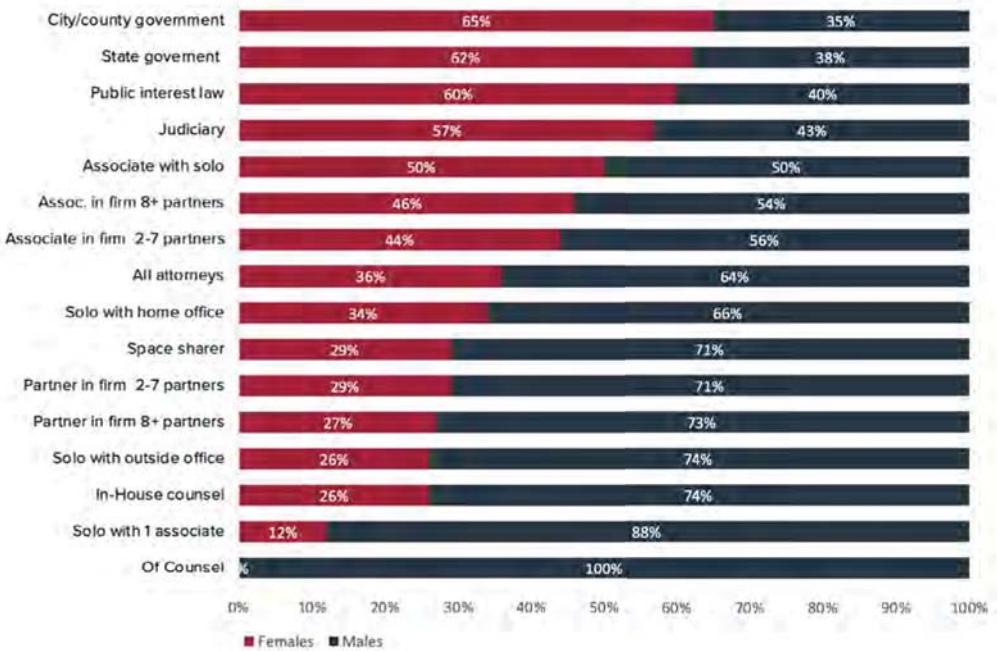


EXHIBIT 6: DISTRIBUTION OF RESPONDENTS BY PRACTICE CLASS AND GENDER

Exhibit 6 distributes counts of respondents by gender across practice class showing the proportion of each major practice category to the overall bar population. Male private practitioners dominate the respondent database.

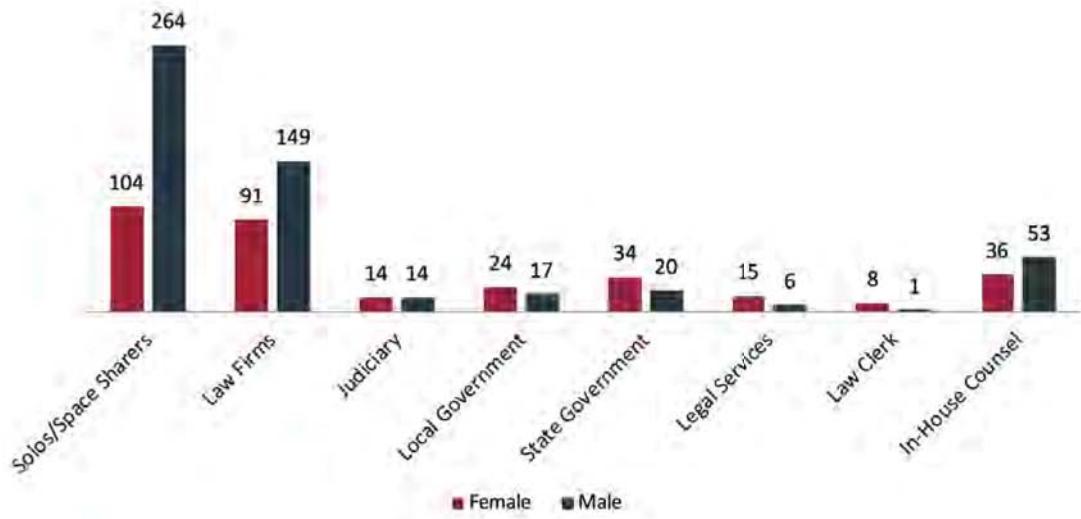


EXHIBIT 7: DISTRIBUTION OF SURVEY RESPONDENTS BY PRACTICE CLASS AND GENDER –ALL PRACTICE CLASSES

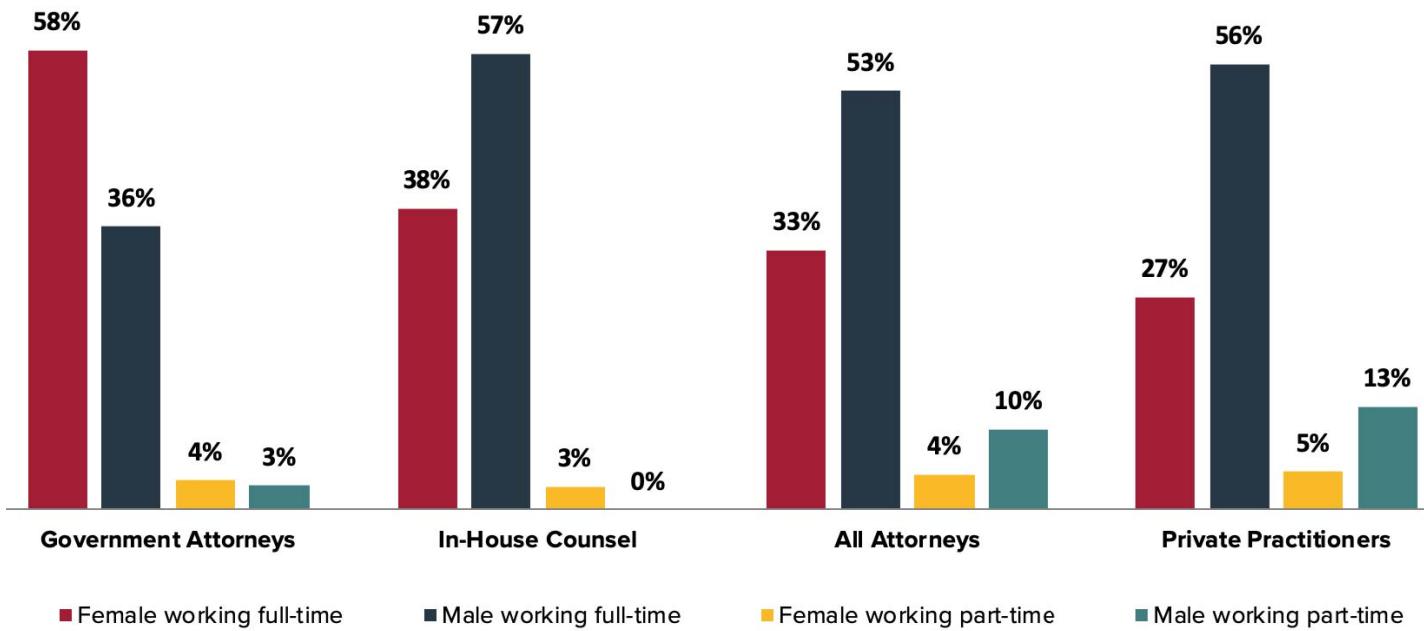


Exhibit 7 distributes survey respondents by gender, work status and practice class. Considering **all attorneys**, 10% of males work part-time and 4% of female private practitioners work part-time. Full-time females comprise one third of the responses, whereas males working full-time represent over half of the responses (53%). Most attorneys who report that they practice part-time are sole practitioners/space sharers. Female respondents comprise 58% of government attorneys, including the judiciary, and they comprise 27% of private practitioners.



2018 Attorney Income Compared with 2012

Median 2018 net income reported for **all respondents** is \$90,461 (down from \$95,872 reported for 2012). This value is a weighted average (by count) combining three classes of attorneys-private practitioners, government attorneys (including judges and judiciary staff) and in-house counsel. For private practitioners specifically, median net income (\$100,000) was unchanged from 2012 to 2018.

Median 2018 net income reported for private practitioner respondents working full-time is \$106,000 (up from \$105,000 in 2012). Mean (average) net income for private practitioner respondents working full-time is \$141,392 (down from \$151,660 in 2012.)

2019 Hourly Billing Rates and Work Volume Compared with 2013

The 2019 reported median hourly billing rate is \$250 (up from \$225 in 2013). The mean value is \$261 (up from \$234 in 2013). The median hourly rate reported by male attorneys working full-time is \$250 (up from \$225 in 2013), while it is \$225 for female attorneys working full-time (up from \$200 in 2013).

Median values for Private Practitioner compensable work time is 30 hours/week (down from 33 hours in 2013) and 45 hours/week for total professional hours worked (up from 48 hours in 2013). Detailed and longer-term trend analyses for incomes, billing rates and time allocations are summarized in **Exhibit 24** found at the end of this section.

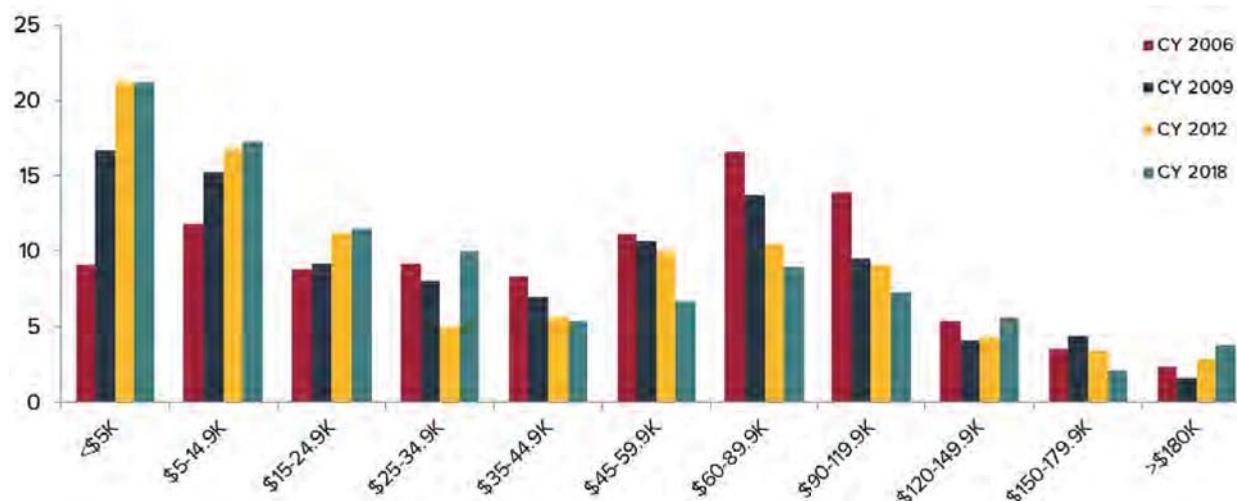
2018 vs. 2012 Office Expenditures and Revenues

Both office expenditures and gross revenues, on a per-attorney basis, vary across a wide distribution of Private Practitioners, as shown in **Exhibits 8** and **9**.

Exhibit 8 tracks trends over four years (noted by the colored bars). The left vertical axis shows the percentage of firms by year. For attorneys reporting fixed expenses between \$60,000 and \$89,999 in calendar year ("CY") 2006, 16% of all practices and firms reported expenses/attorney in CY 2009, 14%; in CY2012, 10%; and in CY 2018, 9%.

There is a drift to lower overall reported expenses per attorney since 2006. Distributions on the left of the chart, the four stacks beginning with <5K through \$25-35K, show expenses increasing over time. The remaining expense groups (\$35,000-\$45,000 to over \$180,000) generally show a decreasing proportion of fixed expenses/attorney over time.

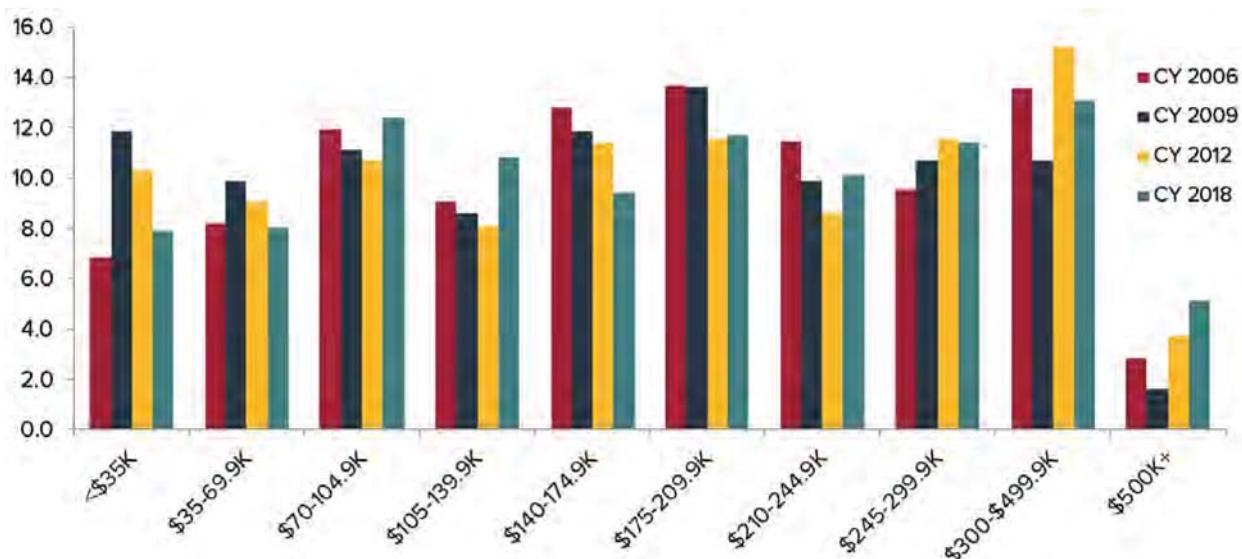
EXHIBIT 8: PERCENT DISTRIBUTION PER ATTORNEY FIXED EXPENSES, OHIO PRACTICES AND FIRMS, 2006 - 2018



Revenues /attorney for CY 2018 drift somewhat higher above the \$210,000-\$245,000 category.



EXHIBIT 9: PERCENT DISTRIBUTION OF PER ATTORNEY GROSS REVENUES, OHIO PRACTICES AND FIRMS, 2006-2018



Trends in Income, Hourly Billing Rates and Time Expended, 2000-2018/2019

Exhibit 10 breaks down the respondents into four categories of attorneys. Compared to the 2000-2003 reporting period, growth in net income has diminished drastically, especially for the 2012-2018 period. The drop also preceded the financial crisis starting in 2008. The red bar represents all private practitioners, while the blue bar represents only full-time private practitioners.

EXHIBIT 10: PERCENT CHANGE IN ATTORNEY NET INCOMES

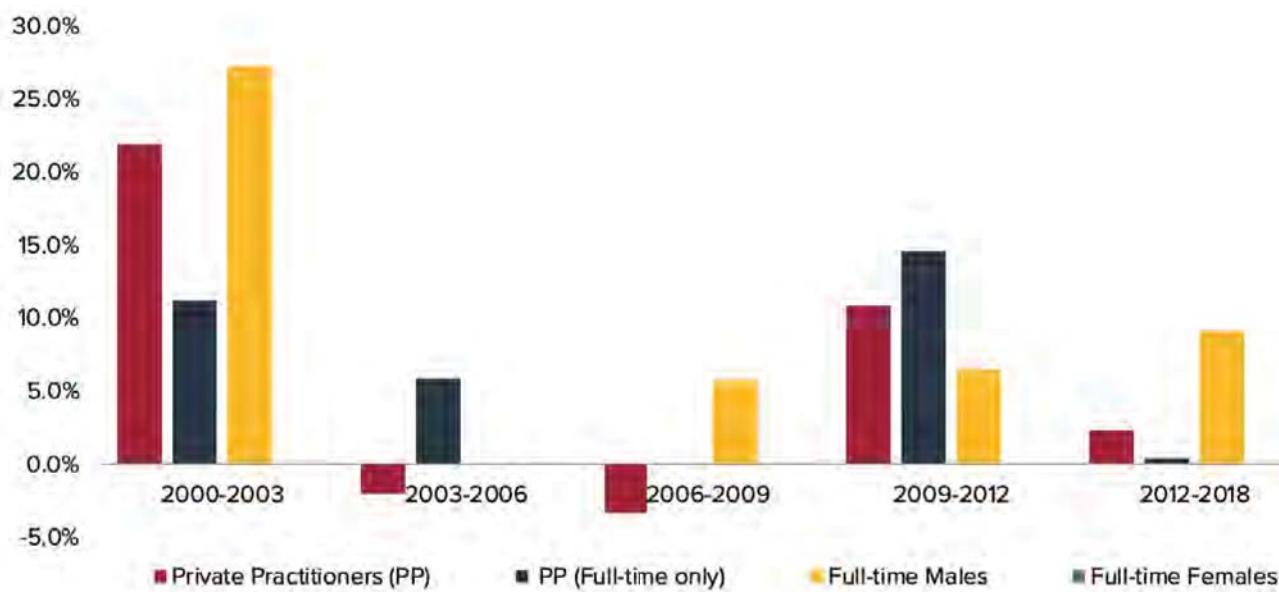
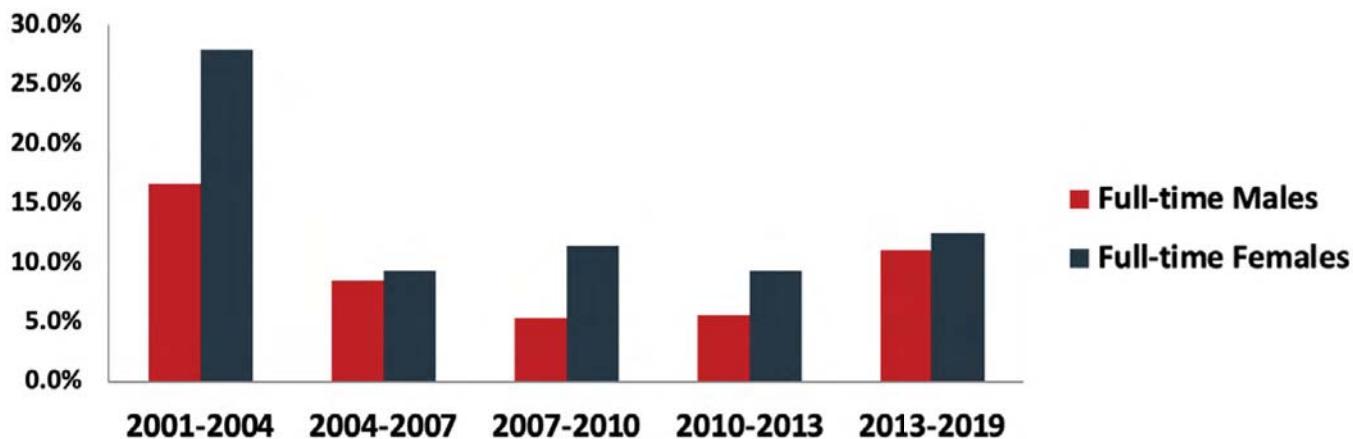




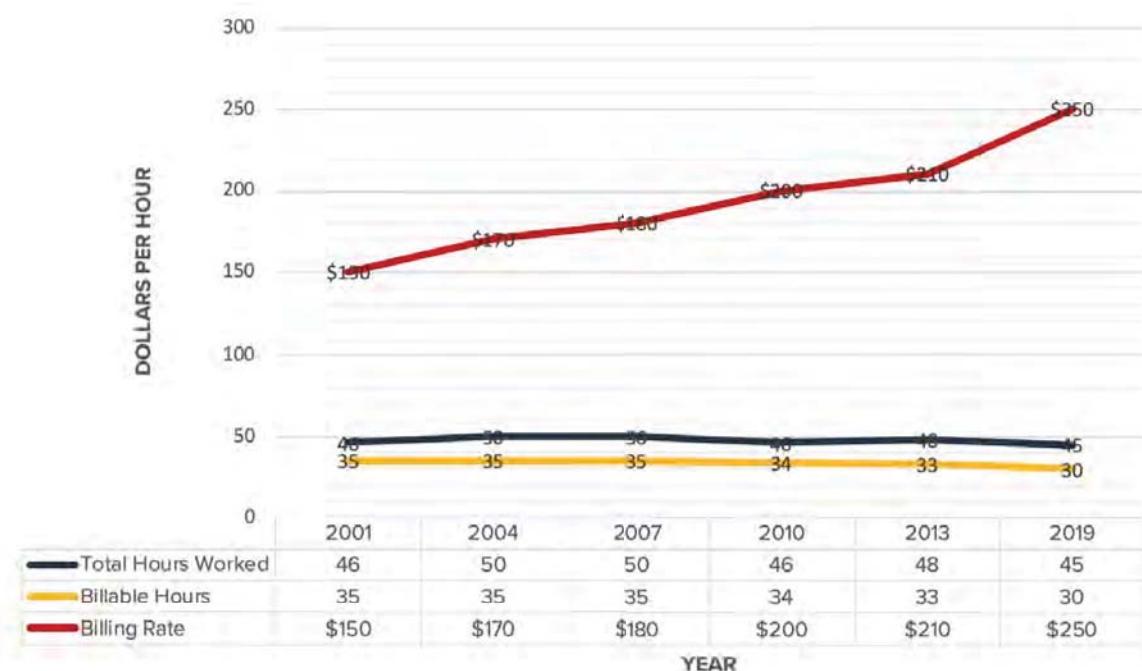
Exhibit 11 highlights shifts in pricing power over the past decade isolating the effects of work-status and gender. Female attorneys working full-time display a higher percent of hourly rate increases than male attorneys in all reporting periods. During the 2001-2004 period, hourly billing rates rose 16.7% for full-time males and rose 28% among female respondents. Since that period, the increase for males has dropped to between 5% and 11% per reporting period and about 10% for females.

EXHIBIT 11: PERCENT CHANGE IN MEDIAN HOURLY BILLING RATES BY GENDER, 2001-2019



For full time private practitioners, over the last decade, compensable time held more or less constant at 35 hours for all private practitioners, and total hours worked held at 50 hours. Pricing power remained, throughout all reporting periods as reflected by the increasing average hourly billing rate (the top red line). *Total hours worked/week* is represented by the blue line and *billable hours worked/week* is represented by the yellow line. See **Exhibit 12**.

EXHIBIT 12: TRENDS IN MEDIAN HOURS WORKED PER WEEK WITH AVERAGE HOURLY BILLING RATE, 2001-2019





Economic Sentiment and Job Satisfaction

Exhibit 13 indicates current and future perceptions on economic conditions with current and future levels of job satisfaction for three categories of attorneys. Private practitioners and government attorneys are somewhat more optimistic with current and future economic conditions when compared to 2013 data.

With respect to job satisfaction, government attorneys are less satisfied about their jobs currently, as well as in the future, compared with the 2013 data. In-house counsel are relatively more satisfied about both current and future job satisfaction.

EXHIBIT 13: SUMMARY OF ECONOMIC SENTIMENT AND JOB SATISFACTION LEVELS, THREE CATEGORIES OF ATTORNEYS, 2019

	2013			2019		
	Private Practice	In-house Counsel	Government	Private Practice	In-house Counsel	Government
Current Conditions	%	%	%	%	%	%
Better	28.4	36.6	17.8	35.9	36.6	33.5
Worse	23	6.3	20	11.8	1	12.2
About the same	45.9	54.9	59.4	50.4	59.4	51.8
Don't know	0.4	0.7	2.9	1	2	2.4
NA/new attorney	2.4	1.4	-	0.9	1	-
Total	100%	100%	100%	100%	100%	100%
Future Conditions		Private Practice	In-house Counsel	Government	Private Practice	In-house Counsel
		%	%	%	%	%
Better	38.4		37.1	15.8	39.2	45.5
Worse	13.4		9.8	16.1	9.9	4
About the same	39.5		46.9	59.2	42	44.6
Don't know/no opinion	8.7		6.3	9	9	5.9
Total	100%		100%	100%	100%	100%
Current Satisfaction		Private Practice	In-house Counsel	Government	Private Practice	In-house Counsel
		%	%	%	%	%
A great deal	48.5		49.3	67.3	53.9	62
Some	43.1		45.1	29.2	40.2	34
Very little	8.4		5.6	3.5	5.9	4
Total	100%		100%	100%	100%	100%
Future Satisfaction		Private Practice	In-House Counsel	Government	Private Practice	In-House Counsel
		%	%	%	%	%
Becoming more satisfying	15.5		23.2	16.9	16.6	25.3
Remaining the same	59.7		62.7	70.8	62.6	68.7
Becoming less satisfying	17.6		10.6	8.4	14.1	6.1
Ready to change practice area	3.1		0.7	1.6	1.8	-
Unsatisfying enough to quit	4.1		2.8	2.3	2.9	-
Total	100%		100%	100%	100%	100%



Combining current and future perceptions, 28.5% of private practitioners think current economic conditions are better than in the past and will also be better in the future, while 26.9% feel both current and future conditions will remain about the same. These percentages are similar for in-house counsel and government attorneys, but 7.4% of government attorneys feel conditions have worsened and will worsen in the future. See **Exhibit 14**.

EXHIBIT 14: SHIFTS IN SENTIMENT ON ECONOMIC CONDITIONS, THREE CLASSES OF ATTORNEYS, 2019 AND 2020

Private Practitioners	Future Conditions				
	Better	Worse	About the Same	Don't Know/No Opinion	Total
Current Conditions					
Better	28.5%	0.6%	8.9%	1.4%	39.3%
Worse	2.2%	3.4%	3.6%	1.1%	10.3%
About the same	12.0%	5.6%	26.9%	4.0%	48.5%
Don't know	0.3%	0.0%	0.2%	0.5%	0.9%
NA/new attorney	0.6%	0.0%	0.2%	0.2%	0.9%
Total	43.5%	9.6%	39.7%	7.2%	100.0%
 In-House Counsel					
In-House Counsel	Future Conditions				
	Better	Worse	About the Same	Don't Know/No Opinion	Total
Better	27.7%	1.0%	7.9%	0.0%	36.6%
Worse	0.0%	0.0%	0.0%	1.0%	1.0%
About the same	15.8%	3.0%	36.6%	4.0%	59.4%
Don't know	1.0%	0.0%	0.0%	1.0%	2.0%
NA/new attorney	1.0%	0.0%	0.0%	0.0%	1.0%
Total	45.5%	4.0%	44.6%	5.9%	100.0%
 Government Attorneys					
Government Attorneys	Future Conditions				
	Better	Worse	About the Same	Don't Know/No Opinion	Total
Better	20.2%	1.2%	11.0%	1.2%	33.7%
Worse	1.8%	7.4%	1.2%	1.8%	12.3%
About the same	10.4%	3.7%	35.0%	2.5%	51.5%
Don't know	1.8%	0.0%	0.0%	0.6%	2.5%
Total	34.4%	12.3%	47.2%	6.1%	100.0%



Potential Factors Influencing Decisions to Switch to New Practice Areas or Job Classification

Private practitioners express relatively more interest in quality of life issues than technical requirements or market supply-demand conditions when considering switching practice area or jobs. In-house counsel and government attorneys show similar sentiments (**Exhibits 15-17**).

EXHIBIT 15: RANKING OF AGREEMENT ON FACTORS INFLUENCING SWITCHING PRACTICE AREA/JOB CLASS, PRIVATE PRACTITIONERS, 2019

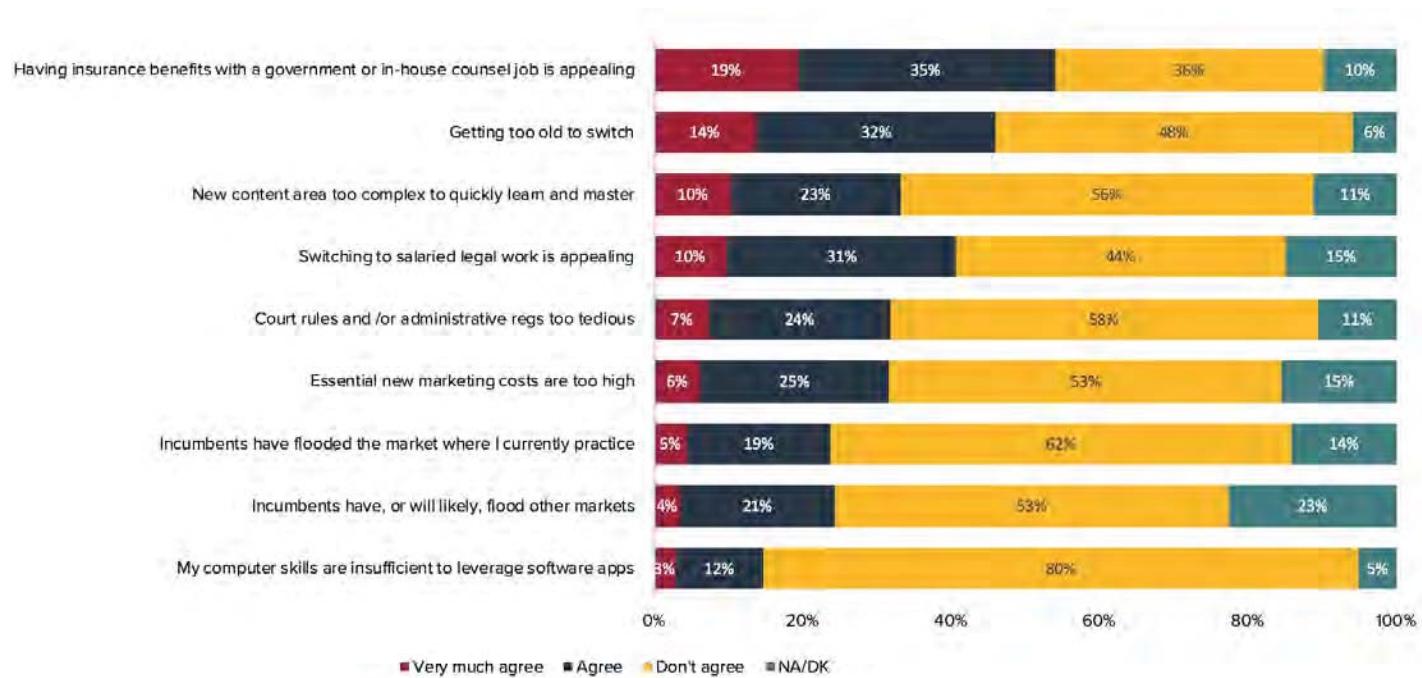




EXHIBIT 16: RANKING OF AGREEMENT ON FACTORS INFLUENCING SWITCHING PRACTICE/JOB CLASS, IN-HOUSE COUNSEL, 2019

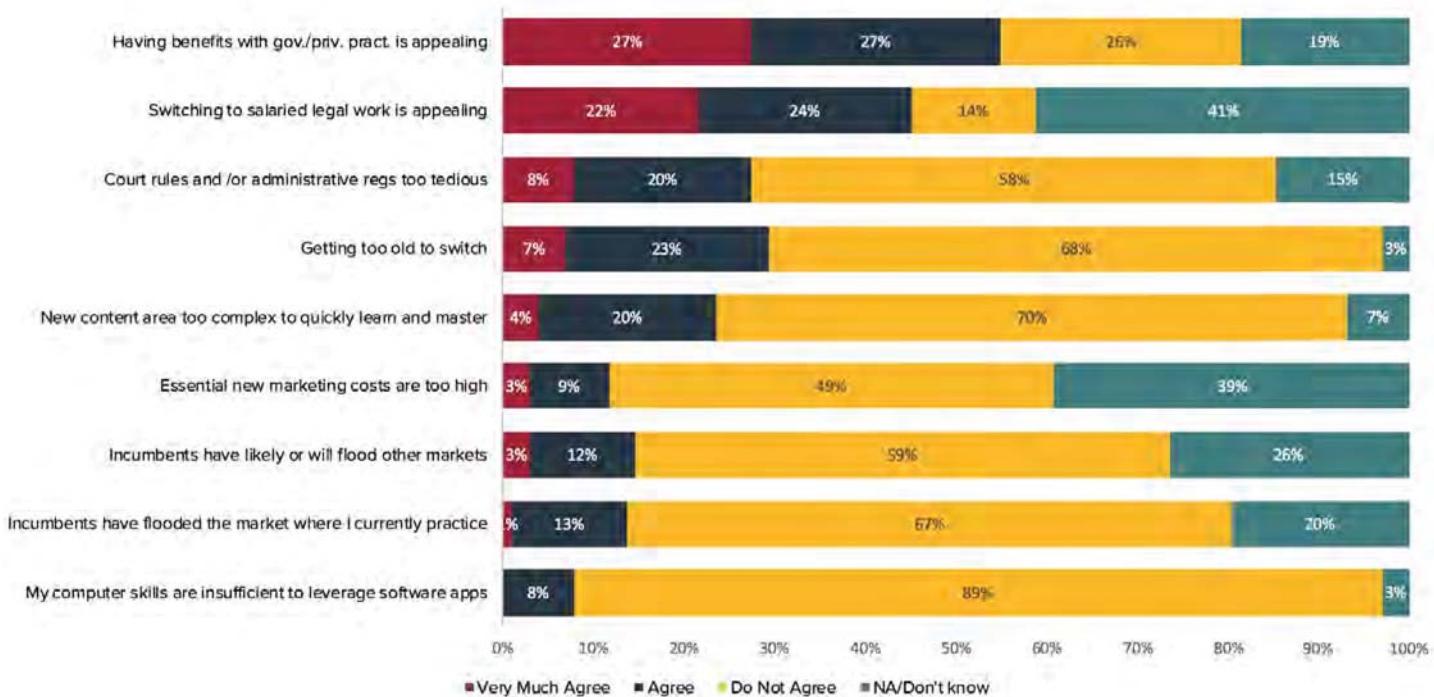
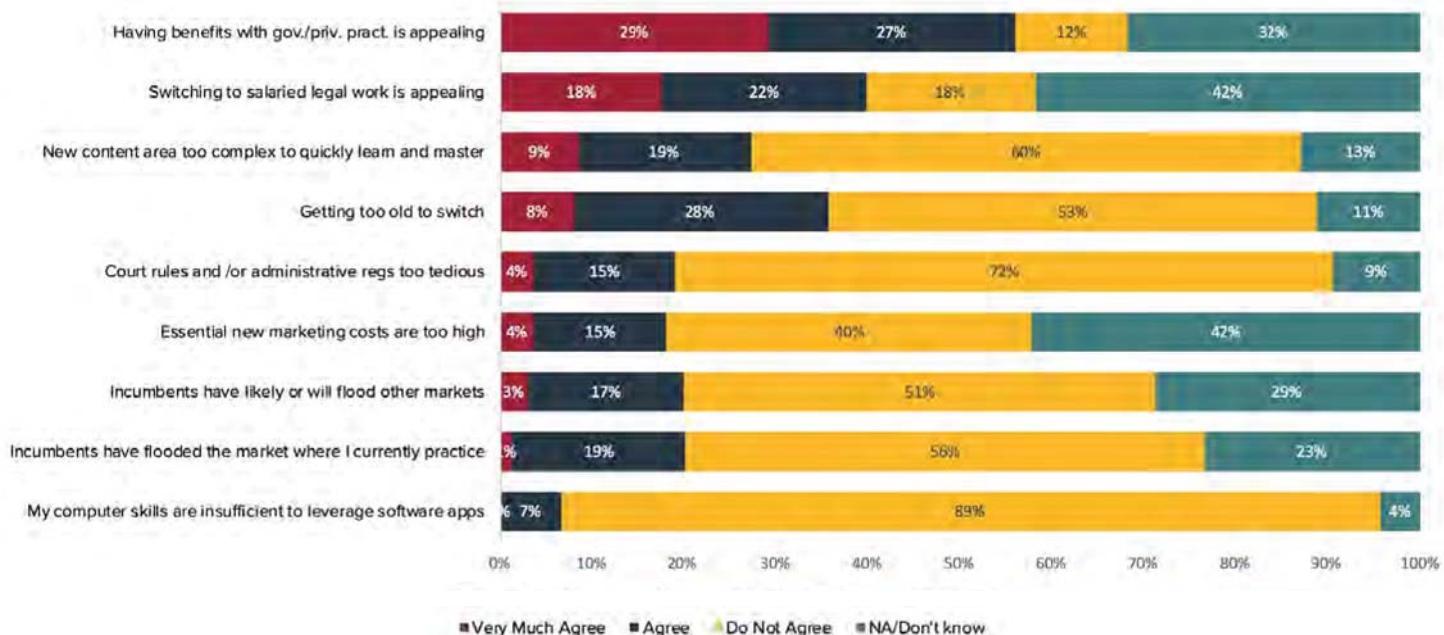


EXHIBIT 17: RANKING OF AGREEMENT ON FACTORS INFLUENCING SWITCHING PRACTICE/JOB CLASS, GOVERNMENT ATTORNEY, 2019





Relative Importance of Factors Perceived to Create Job-Related Stress

Private practitioners are relatively more concerned about income, fringe benefit costs, and dealing with difficult clients; whereas government attorneys focus on dealing with agencies, courts and clients. In-house counsel are relatively more concerned about workload management, work-life balance and office/agency politics (See **Exhibits 18-20**).

EXHIBIT 18: RANKED FACTORS PERCEIVED TO CREATE JOB-RELATED STRESS, PRIVATE PRACTITIONERS, 2019

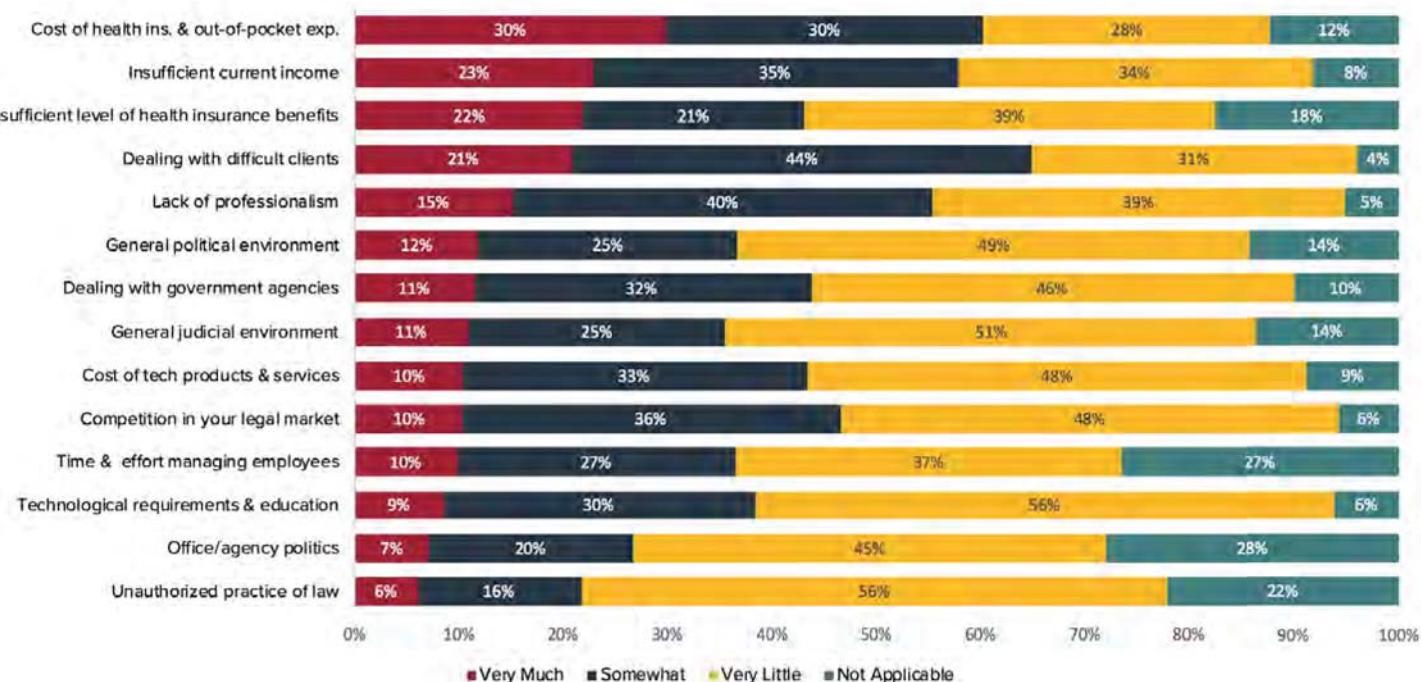




EXHIBIT 19: RANKED FACTORS PERCEIVED TO CREATE JOB-RELATED STRESS, GOVERNMENT ATTORNEYS, 2019

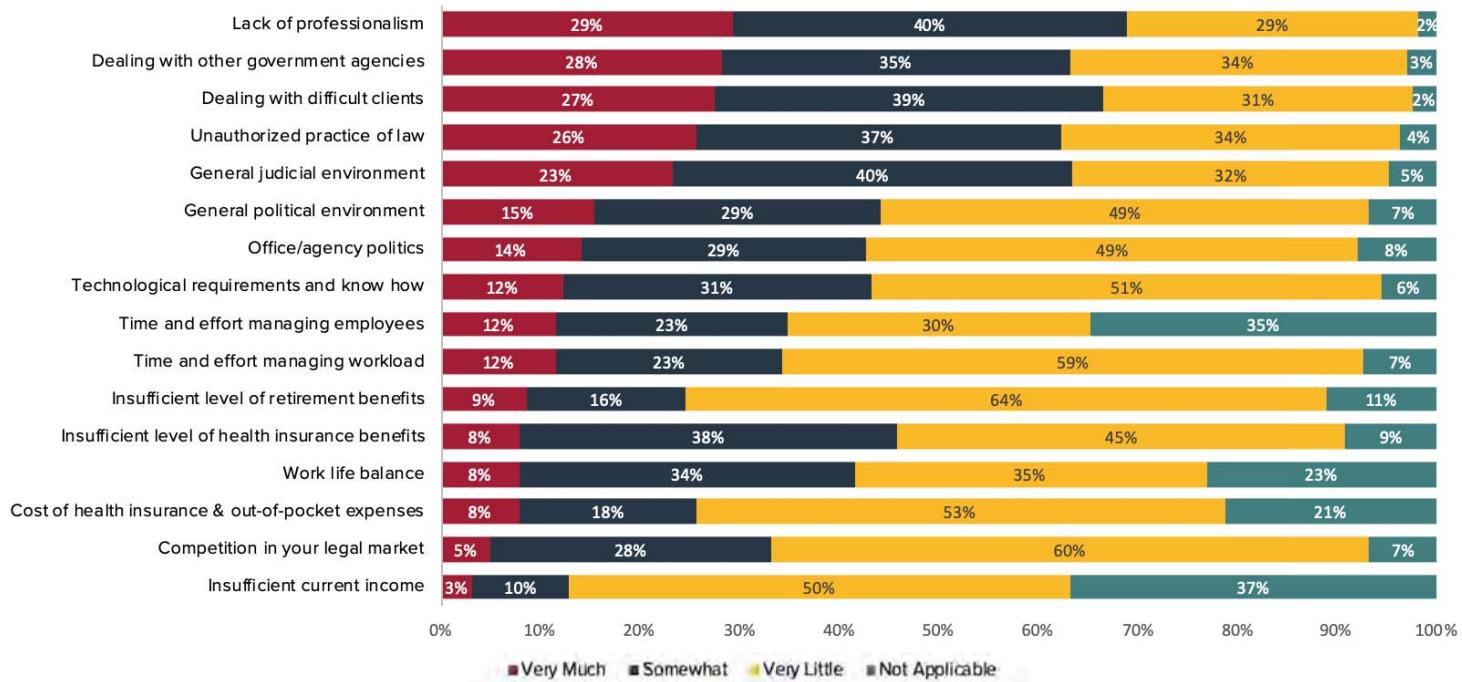
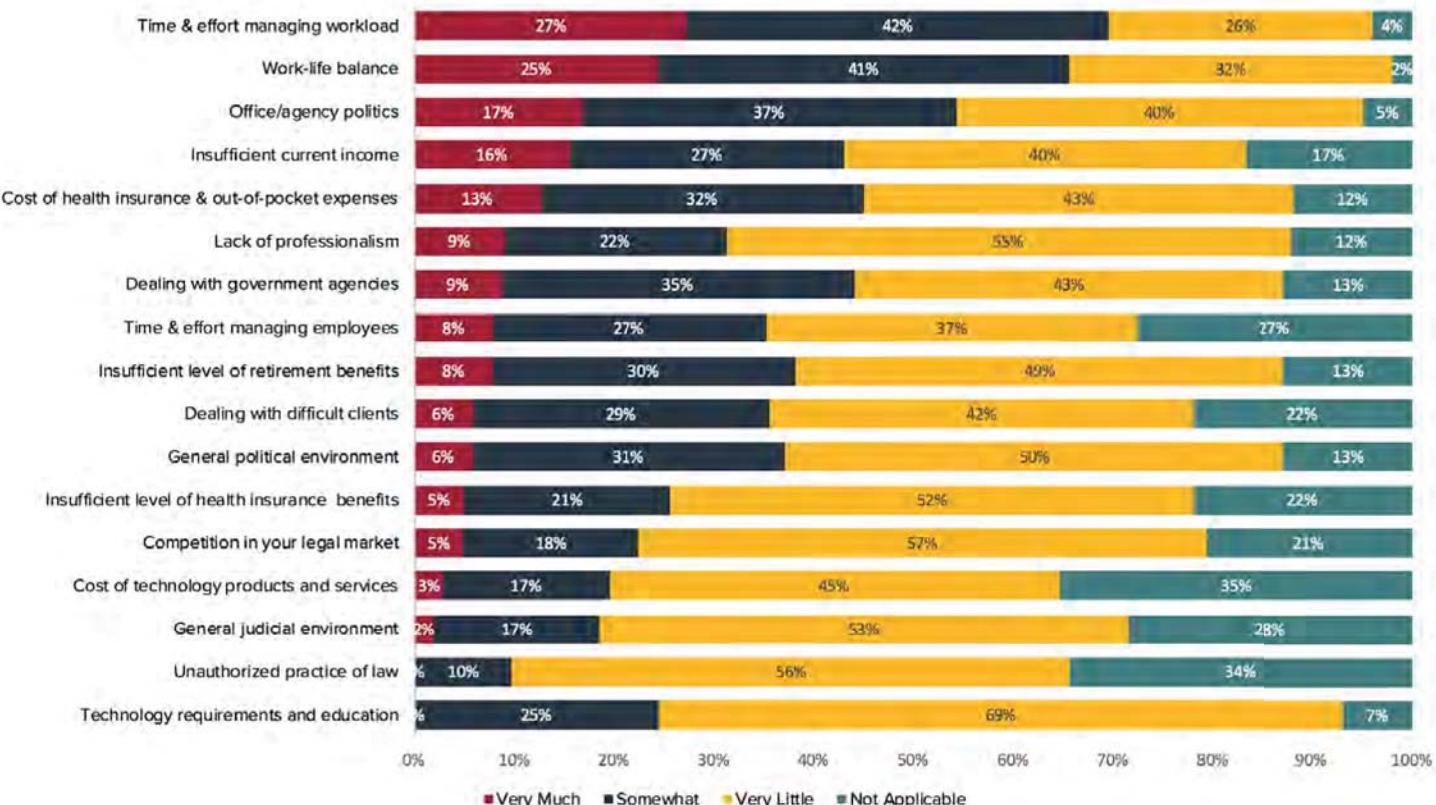


EXHIBIT 20: RANKED FACTORS PERCEIVED TO CREATE JOB-RELATED STRESS, IN-HOUSE COUNSEL, 2019





Civic Engagement Profile

Attorneys broadly represent themselves as community leaders. **Exhibits 21 to 23** rank OSBA member's current and historic involvement in bar-related, civic and business leadership roles.

EXHIBIT 21: PRIVATE PRACTITIONERS' INVOLVEMENT IN BAR, COMMUNITY, CORPORATE AND CIVIC AFFAIRS, 2019

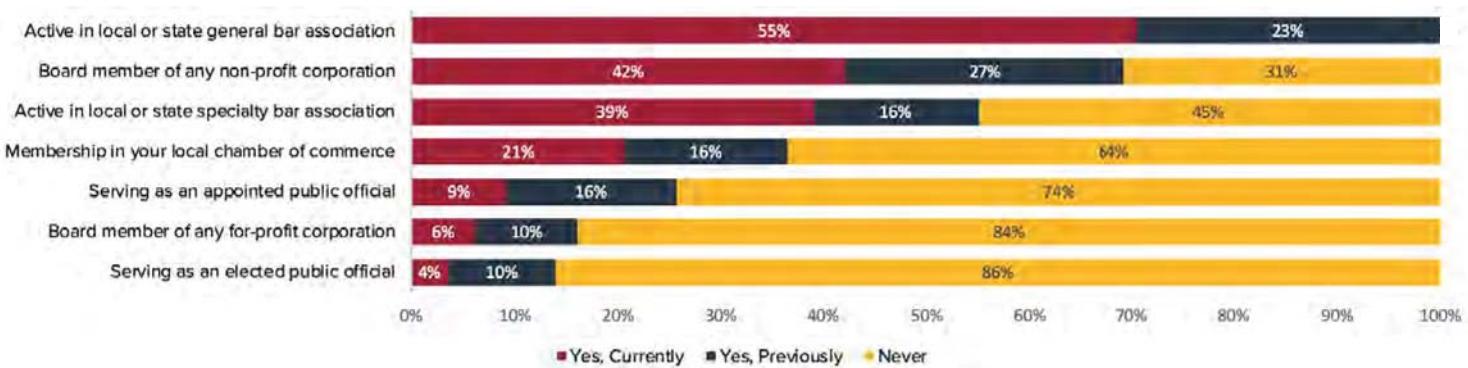


EXHIBIT 22: GOVERNMENT ATTORNEY INVOLVEMENT IN BAR, COMMUNITY, CORPORATE AND CIVIC AFFAIRS 2019

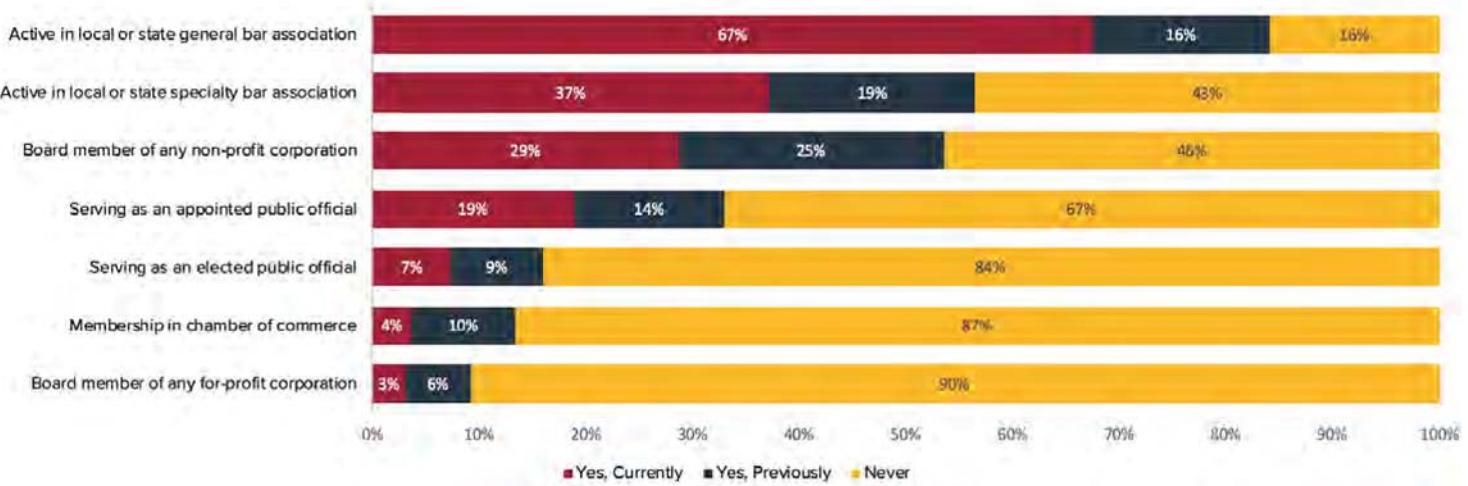
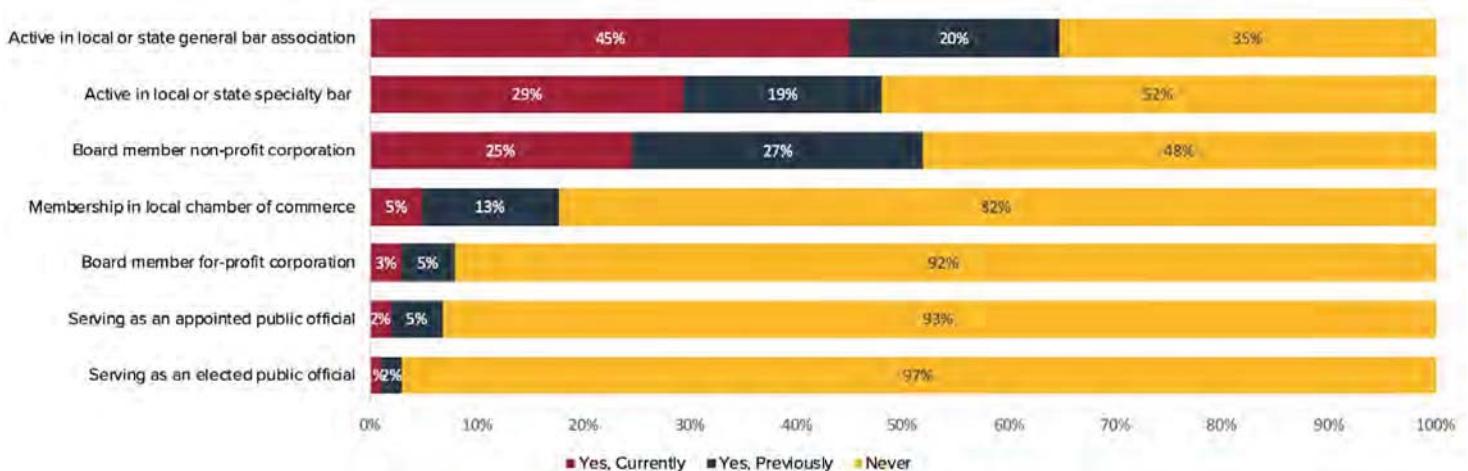


EXHIBIT 23: IN-HOUSE COUNSELS' INVOLVEMENT IN BAR, COMMUNITY, CORPORATE AND CIVIC AFFAIRS, 2019





Summary

Exhibit 24 is a summary of income, billing rates and weekly professional time expenditures between six reporting periods. Median values are displayed. A weighted average is calculated for 2012 and 2018 attorney income, which weighs the three categories of responses by the number of responses.

Median net income remains unchanged at \$100,000 between 2012 and 2018. The number of total hours worked/week has remained relatively constant (down 1% over six years) and the number of billable hours in the workweek has decreased over time (1.5% over the past six years). Only the average hourly billing rate increased over the time periods reported.

EXHIBIT 24: SUMMARY OF NET INCOME, HOURLY BILLING RATE & TIME EXPENDITURE CHANGES, 2000 - 2019

	Median	Median	Median	Median	Median	Median	Annual % Change				
	2018*	2012*	2009	2006	2003	2000	2000-2003	2003-2006	2006-2009	2009-2012	2012-2018
Net Income											
*weighted avg.											
All attorneys	\$90,461	\$95,872	\$84,000	\$85,000	\$80,000	\$75,000	2.2%	0.0%	0.0%	0.0%	-0.9%
(Full-time only)	\$103,551	\$96,173	\$90,000	\$88,500	\$85,000	\$80,000	2.1%	1.4%	0.6%	2.3%	1.3%
Private Practitioners	\$100,000	\$100,000	\$89,000	\$95,000	\$90,000	\$70,000	9.5%	1.9%	-2.1%	4.1%	0.0%
(Full-time only)	\$106,000	\$105,000	\$94,750	\$98,000	\$100,000	\$82,000	7.3%	-0.7%	-1.1%	3.6%	0.2%
Full-time males	\$115,000	\$114,520	\$100,000	\$100,000	\$94,500	\$85,000	3.7%	1.9%	0.0%	4.8%	0.1%
Full-time females	\$86,000	\$78,841	\$74,000	\$70,000	\$70,000	\$55,000	9.1%	0.0%	1.9%	2.2%	1.5%
Part-time males	\$60,000	\$45,891	\$38,000	\$80,000	\$50,000	\$31,000	20.4%	20.0%	-17.5%	6.9%	5.1%
Part-time females	\$46,000	\$46,856	\$45,000	\$45,000	\$30,000	\$30,000	0.0%	16.7%	0.0%	1.4%	-0.3%
Avg. Hourly Billing Rate											
	Median	Median	Median	Median	Median	Median	Annual % Change				
	2019	2013	2010	2007	2004	2001	2001-2004	2004-2007	2007-2010	2010-2013	2013-2019
All Private Practitioners	\$225	\$207	\$200	\$185	\$175	\$150	5.6%	1.9%	2.7%	1.2%	1.4%
(Full-time only)	\$250	\$220	\$200	\$185	\$175	\$150	5.6%	1.9%	2.7%	3.3%	2.3%
Full-time males	\$250	\$225	\$200	\$190	\$175	\$150	5.6%	2.9%	1.8%	4.2%	1.9%
Full-time females	\$225	\$200	\$195	\$175	\$160	\$125	9.3%	3.1%	3.8%	0.9%	2.1%
Part-time males	\$200	\$195	\$183	\$190	\$160	\$130	7.7%	6.3%	-1.2%	2.2%	0.4%
Part-time females	\$200	\$175	\$150	\$150	\$125	\$125	0.0%	6.7%	0.0%	5.6%	2.4%
Total Hours in Workweek											
	Median	Median	Median	Median	Median	Median	Annual % Change				
	2019	2013	2010	2007	2004	2001	2001-2004	2004-2007	2007-2010	2010-2013	2013-2019
All Private Practitioners	45	48	47	50	50	47	2.1%	0.0%	-2.0%	0.7%	-1.0%
(Full-time only)	48	50	50	50	50	48	1.4%	0.0%	0.0%	0.0%	-0.7%
Full-time males	48	50	50	50	50	48	1.4%	0.0%	0.0%	0.0%	-0.7%
Full-time females	50	48	45	50	45	45	0.0%	3.7%	-3.3%	2.2%	0.7%
Part-time males	25	30	30	40	36	34	2.0%	3.7%	8.3%	0.0%	-2.8%
Part-time females	25	25	28	30	30	39	-7.7%	0.0%	-2.2%	-3.6%	0
Billable Hours in Workweek											
	Median	Median	Median	Median	Median	Median	Annual % Change				
	2019	2013	2010	2007	2004	2001	2001-2004	2004-2007	2007-2010	2010-2013	2013-2019
All Private Practitioners	30	33	34	35	35	35	0.0%	0.0%	-1.0%	-1.0%	-1.5%
(Full-time only)	34	35	35	35	40	35	4.8%	-4.2%	0.0%	0.0%	-0.5%
Full-time males	33	35	35	35	36	35	1.0%	-0.9%	0.0%	0.0%	-1.0%
Full-time females	35	34	33	35	35	35	0.0%	0.0%	-1.9%	1.0%	0.5%
Part-time males	16	15	18	25	14	15	-2.2%	26.2%	-9.3%	-5.6%	1.1%
Part-time females	12	18	20	20	14	20	-10.0%	14.3%	0.0%	-3.3%	-5.6%



Profiling Ohio Attorney 2018 Net Income

Introduction

Many interacting factors impact attorney income. Clues to explain income variation, both at a given point in time and across time, can be derived from seven factors addressed in the survey:

- Practice category or classification/class
- Primary field of law or area of specialization
- Years in practice
- Gender
- Firm size (number of attorneys in firm or organization)
- Office location (county where law office is located)
- Work status: full-time (working 30 hours/week) vs. part-time (working <30 hours/week)

2018 Attorney Net Income by Practice Class and Field of Law

Exhibit 25 summarizes 2018 attorney net income by eleven practice categories reported by 374 private practitioner respondents (denoted by **N**). **Exhibit 26** covers government attorneys and in-house counsel.

By convention, this, and subsequent exhibits providing percentile information, offer four data points – the 25th, 50th (Median), 75th and 95th percentiles – on the variable (item) of interest.

For example, 25 percent of all space sharers earn less than \$48,500, half earn less than \$85,000, while half earn more than \$77,000 and 25 percent earn more than \$150,000. The range of net income is large within groups; for example, it ranges from \$135,000 for partners in firms with eight+ partners at the 25th percentile to \$750,000 at the 95th percentile level.

EXHIBIT 25: 2018 PRIVATE PRACTITIONER NET INCOME BY PRACTICE CLASS

Private Practitioner Class	N	Value by Percentile				
		Mean	25th Percentile	Median	75th Percentile	95th Percentile
Solo, office outside home	90	\$128,678	\$60,000	\$97,000	\$150,000	\$300,000
Solo, home office	41	\$64,993	\$8,000	\$48,000	\$86,000	\$200,000
Solo with 1+ associate	16	\$167,063	\$100,000	\$140,000	\$215,000	\$403,000
Space sharer	14	\$96,557	\$48,000	\$85,000	\$150,000	\$265,000
Partner in firm with 2-7 partners	91	\$151,291	\$84,000	\$125,000	\$200,000	\$340,000
Partner in firm with 8+ partners	33	\$254,909	\$135,000	\$200,000	\$300,000	\$750,000
Of Counsel	7	\$106,429	\$60,000	\$100,000	\$180,000	\$180,000
Associate with sole practitioner	14	\$83,085	\$58,000	\$72,500	\$92,000	\$220,000
Associate in firm with 2-7 partners	39	\$80,132	\$55,000	\$75,000	\$90,000	\$180,000
Associate in firm with 8+ partners	26	\$101,865	\$78,000	\$102,000	\$127,000	\$150,000
All Private Practitioners	374	\$129,804	\$65,000	\$100,000	\$150,000	\$300,000



EXHIBIT 26: 2018 GOVERNMENT LAWYER AND IN-HOUSE COUNSEL NET INCOME BY PRACTICE CLASS

Government Attorneys	Value by Percentile					
	N	Mean	25th Percentile	Median	75th Percentile	95th Percentile
Judge/Magistrate (full-time)	12	\$99,538	\$70,000	\$96,000	\$135,000	\$140,550
County government	20	\$64,300	\$48,500	\$64,000	\$76,500	\$101,500
State government- AG office	7	\$84,000	\$58,000	\$70,000	\$95,000	\$165,000
State government - other	8	\$76,063	\$55,500	\$82,000	\$103,000	\$123,000
Public interest/non-profit attorney	10	\$83,189	\$64,900	\$85,500	\$92,000	\$125,000
Total	66	\$80,251	\$58,000	\$73,500	\$95,000	\$140,550

In-House Counsel	Value by Percentile					
	N	Mean	25th Percentile	Median	75th Percentile	95th Percentile
CLO or General Counsel (GC)	9	\$176,667	\$140,000	\$160,000	\$190,000	\$385,000
Senior Counsel	5	\$215,200	\$181,000	\$195,000	\$228,000	\$350,000
Associate/Assistant GC	7	\$185,000	\$80,000	\$125,000	\$300,000	\$500,000
Counsel	7	\$89,143	\$67,500	\$88,000	\$120,000	\$141,000
Corporate Counsel	9	\$141,644	\$120,000	\$123,000	\$125,000	\$280,000
Staff Attorney	5	\$101,000	\$75,000	\$100,000	\$129,000	\$141,000
Total	42	\$151,543	\$85,000	\$125,000	\$181,000	\$350,000

**Full-Time Private Practitioner Net Income by Practice Class**

Exhibit 27 includes only 314 private practitioners who report working on a full-time basis. **Exhibit 28** includes government attorneys and in-house counsel.

EXHIBIT 27: 2018 NET INCOME BY PRACTICE CATEGORY (FULL-TIME ONLY)

	Value by Percentile					
	N	Mean	25th Percentile	Median	75th Percentile	95th Percentile
Private Practitioners						
Solo, office outside home	71	\$148,282	\$70,000	\$100,000	\$160,000	\$357,000
Solo, home office	19	\$99,505	\$37,000	\$80,000	\$165,000	\$300,000
Solo with 1+ associate	16	\$167,063	\$100,000	\$140,000	\$215,000	\$403,000
Space sharer	10	\$114,680	\$55,000	\$99,400	\$150,000	\$265,000
Partner in firm with 2-7 partners	86	\$151,110	\$84,000	\$122,500	\$200,000	\$340,000
Partner in firm with 8+ partners	32	\$256,469	\$132,500	\$195,000	\$303,500	\$750,000
Of Counsel	4	\$132,500	\$85,000	\$145,000	\$180,000	\$180,000
Associate with sole practitioner	12	\$84,516	\$59,000	\$72,500	\$91,000	\$220,000
Associate in firm with 2-7 partners	38	\$75,662	\$55,000	\$73,500	\$90,000	\$155,000
Associate in firm with 8+ partners	26	\$101,865	\$78,000	\$102,000	\$127,000	\$150,000
All Private Practitioners	314	\$141,393	\$75,000	\$107,400	\$165,000	\$325,000

EXHIBIT 28: 2018 NET INCOME OF GOVERNMENT ATTORNEYS AND IN-HOUSE COUNSEL BY PRACTICE CATEGORY (FULL-TIME ONLY)

	Value by Percentile					
	Valid N	Mean	25th Percentile	Median	75th Percentile	95th Percentile
Government Attorney						
Judge/Magistrate (full-time)	12	\$99,538	\$70,000	\$96,000	\$135,000	\$140,550
County government	20	\$64,300	\$48,500	\$64,000	\$76,500	\$101,500
State government- AG office	7	\$84,000	\$58,000	\$70,000	\$95,000	\$165,000
State government - other	7	\$76,643	\$55,000	\$92,000	\$106,000	\$123,000
Public interest/non-profit attorney	10	\$83,189	\$64,900	\$85,500	\$92,000	\$125,000
Total	64	\$79,290	\$57,925	\$72,500	\$93,500	\$140,000
Value by Percentile						
In-House Counsel	Valid N	Mean	25th Percentile	Median	75th Percentile	95th Percentile
CLO or General Counsel (GC)	9	\$176,667	\$140,000	\$160,000	\$190,000	\$385,000
Senior Counsel	5	\$215,200	\$181,000	\$195,000	\$228,000	\$350,000
Associate/Assistant GC	7	\$185,000	\$80,000	\$125,000	\$300,000	\$500,000
Counsel	7	\$89,143	\$67,500	\$88,000	\$120,000	\$141,000
Corporate Counsel	9	\$141,644	\$120,000	\$123,000	\$125,000	\$280,000
Staff Attorney	5	\$101,000	\$75,000	\$100,000	\$129,000	\$141,000
Total	42	\$151,543	\$85,000	\$125,000	\$181,000	\$350,000



Exhibits 29 and 30 reveal income clustering among all practice categories. Not surprisingly, there is a large spread of income within most categories, which reflect different forms and styles of practice. **Exhibit 30** covers changes since 2013 for all three practice classes.

EXHIBIT 29: PERCENT DISTRIBUTION OF 2018 PRIVATE PRACTICE ATTORNEY NET INCOME BY INCOME GROUP AND PRACTICE CLASS

2018 Income Group	Solo Office Outside of Home	Solo with Home Office	Solo with 1+ Associate	Partner in Firm with 2-7 Partners	Partner in Firm with 8+ Partners	Associate in Firm with 2-7 Partners	Associate in Firm with 8+ Partners	All Private Practitioners
<\$30K	11%	42%	-	-	-	-	-	9%
\$30-45.9K	9%	7%	-	-	-	-	-	5%
\$46-55.9K	4%	5%	-	-	-	-	-	5%
\$56-65.9K	8%	-	-	6%	-	13%	-	7%
\$66-75.9K	7%	-	-	9%	-	13%	15%	7%
\$76-85.9K	7%	10%	-	8%	-	21%	15%	9%
\$86-95.9K	4%	-	-	-	-	13%	12%	6%
\$96-115.9K	14%	-	19%	17%	9%	-	-	13%
\$116-135.9K	8%	7%	-	17%	15%	-	27%	10%
\$136-175.9K	10%	-	-	8%	15%	-	12%	8%
\$176-249.9K	8%	7%	25%	20%	24%	-	-	12%
\$250-479K	7%	-	19%	8%	24%	-	-	7%
\$480K+	3%	-	-	3%	9%	-	-	2%
Count	90	41	16	91	33	39	26	374
All Private Practitioners	100%	100%	100%	100%	100%	100%	100%	100%

EXHIBIT 30: PERCENT DISTRIBUTION OF THREE CLASSES OF ATTORNEYS BY INCOME GROUP, 2012 AND 2018

Income Group	Column Percents					
	2012 Private Practitioner	2018 Private Practitioner	2012 Government	2018 Government	2012 In-House Counsel	2018 In-House Counsel
<\$30K	11.2%	8.4%	2.1%	1.4%	0	0
\$30-45.9K	6.3%	5.3%	6.7%	8.6%	0	2.1%
\$46-55.9K	7.4%	5.3%	12.0%	10.0%	0	4.3%
\$56-65.9K	8.2%	7.1%	19.4%	17.1%	0	17.0%
\$66-75.9K	5.5%	7.4%	15.8%	14.3%	13.3%	6.4%
\$76-85.9K	4.5%	8.7%	9.5%	14.3%	6.7%	4.3%
\$86-95.9K	4.9%	5.5%	11.3%	11.4%	8.6%	2.1%
\$96-115.9K	10.7%	12.4%	11.6%	5.7%	15.2%	25.0%
\$116-135.9K	9.0%	10.3%	8.5%	8.6%	18.1%	12.8%
\$136-175.9K	9.0%	7.9%	1.4%	8.6%	16.2%	12.8%
\$176-249.9K	10.8%	12.4%	1.4%	0.0%	10.5%	8.5%
\$250-479K	9.2%	7.1%	0.4%	0.0%	11.4%	2.1%
\$480K+	3.1%	2.4%	0	0.0%	0.0%	1.0%
Total	100%	100%	100%	100%	100%	100%



Issues Related to Law School Debt

Law school student debt issues not only affect students, but are of vital concern to the legal services industry and the general economy itself. The OSBA's current economic survey separately targeted these questions to private practitioners, in-house counsel and government attorneys:

- If you borrowed money to attend school, please approximate your total, cumulative law school-related debt.
- What is your current monthly payment on your educational debt?
- About how many remaining years of payment do you have?

The first part of **Exhibit 31** stratifies total reported cumulative law school-related debt by generation (Millennials, Generation Xers and Baby Boomers). Private Practitioners report a median debt of \$60,000, government attorneys report \$45,000, and In-house Counsel report \$70,000. Debt is long-lived.

The second part of **Exhibit 31** stratifies current monthly payments to reduce law school debt by generation. Private Practitioners report a median payment of \$470/month, government attorneys report a median payment of \$153/month, and in-house counsel report a median payment of \$375/month.

EXHIBIT 31: DISTRIBUTIONS OF 2019 TOTAL CUMULATIVE LAW SCHOOL DEBT AND CURRENT MONTHLY PAYMENTS BY GENERATION

Private Practitioners Generation	Total Cumulative Law School Debt					
	N	25th Percentile	Median	Mean	75th Percentile	95th Percentile
Millennials (1980-1994)	63	45,000	80,000	98,810	140,000	210,000
Generation Xers (1965-1979)	74	30,000	60,000	71,088	90,000	160,000
Baby boomers (1944-1964)	43	10,000	15,000	32,228	40,000	132,000
Total	181	\$25,000	\$60,000	\$71,499	\$100,000	\$200,000

Government Attorneys	Government Attorneys					
	N	25th Percentile	Median	Mean	75th Percentile	95th Percentile
Millennials (1980-1994)	30	75,000	110,000	113,380	150,000	275,000
Generation Xers (1965-1979)	20	-	47,500	67,450	130,000	207,500
Baby boomers (1944-1964)	21	-	-	6,738	6,000	25,000
Total	71	-	\$45,000	\$68,900	\$125,000	\$200,000

In-House Counsel	In-House Counsel					
	N	25th Percentile	Median	Mean	75th Percentile	95th Percentile
Millennials (1980-1994)	17	50,000	90,000	87,706	116,000	240,000
Generation Xers (1965-1979)	15	15,000	70,000	72,000	130,000	190,000
Baby boomers (1944-1964)	7	-	10,000	41,000	100,000	152,000
Total	39	\$15,000	\$70,000	\$73,282	\$120,000	\$190,000

Private Practitioners Generation	CURRENT MONTHLY PAYMENT FOR: Private Practitioners					
	N	25th Percentile	Median	Mean	75th Percentile	95th Percentile
Millennials (1980-1994)	80	302	470	577	775	1450
Generation Xers (1965-1979)	59	300	418	535	725	1200
Baby Boomers (1944-1964)	8	244	425	553	675	1600
Total	148	\$300	\$470	\$559	\$738	\$1,200

Government Attorneys	Government Attorneys					
	N	25th Percentile	Median	Mean	75th Percentile	95th Percentile
Millennials (1980-1994)	39	145	315	414	500	1,400
Generation Xers (1965-1979)	35	-	200	292	450	1,200
Baby Boomers (1944-1964)	29	-	-	34	-	385
Total	104	\$0	\$153	\$250	\$412	\$1,200

In-House Counsel	In-House Counsel					
	N	25th Percentile	Median	Mean	75th Percentile	95th Percentile
Millennials (1980-1994)	26	250	500	639	1,087	1800
Generation Xers (1965-1979)	24	-	397	583	1,100	1500
Baby Boomers (1944-1964)	11	-	-	211	325	1000
Total	61	\$0	\$375	\$540	\$1,000	1500



Respondents report the number of remaining years of payments with a median of 15 years for Private Practitioners, five years for government attorneys and nine years for In-house Counsel.

Exhibit 32 distributes remaining years of payment by generation.

The survey queried as to the degree of deferrals experienced by practice class. About 9.3% of private practitioners are in deferral on paying off educational debt, while 5.2% of government attorneys and 4.8% of in-house counsel report deferral status.

EXHIBIT 32: DISTRIBUTIONS OF 2019 REMAINING YEARS OF PAYMENT BY GENERATION

Generation	Private Practitioners					
	N	25th Percentile	Median	Mean	75th Percentile	95th Percentile
Millennials (after 1980)	93	9	19	20	22	35
Generation Xers (1961-1980)	64	7	13	13	18	25
Baby Boomers (1944-1960)	16	5	9	11	18	30
Total	174	7	15	17	20	30

Generation	Government Attorneys					
	N	25th Percentile	Median	Mean	75th Percentile	95th Percentile
Millennials (after 1980)	42	6	10	12	18	30
Generation Xers (1961-1980)	37	-	3	6	9	20
Baby Boomers (1944-1960)	29	-	-	1	0	8
Total	109	0	5	7	10	22

Generation	In-House Counsel					
	N	25th Percentile	Median	Mean	75th Percentile	95th Percentile
Millennials (after 1980)	29	7	12	12	19	21
Generation Xers (1961-1980)	25	-	9	9	14	20
Baby Boomers (1944-1960)	10	-	-	2	3	10
Total	64	-	9	9	15	20

Income by Field of Law

Attorneys were asked to select from a list of various fields of law those that provided their highest sources of income, which is defined here as primary field of law. **Exhibit 33** distributes 2018 net incomes of all private practice respondents by their reported primary source of income. **Exhibit 34** considers full-time private practitioners only. **Exhibit 35**, in addition to field of law, includes practice emphasis for government attorneys and in-house counsel.

EXHIBIT 33: 2018 NET INCOME BY PRIMARY FIELD OF LAW, PRIVATE PRACTITIONERS

Primary Field of Law	Value by Percentile					
	N	Mean	25th Percentile	Median	75th Percentile	95th Percentile
Administrative Law	7	\$97,714	\$14,000	\$77,000	\$205,000	\$236,000
Bankruptcy/Debtor Law	10	\$134,467	\$82,000	\$135,000	\$200,000	\$264,400
Consumer Law	5	\$88,000	\$60,000	\$80,000	\$90,000	\$150,000
Corporate/Business Law	25	\$174,664	\$78,000	\$120,000	\$190,000	\$500,000
Criminal (Public Defendant)	7	\$68,571	\$30,000	\$60,000	\$120,000	\$130,000
Criminal (Private Defendant)	11	\$193,818	\$80,000	\$100,000	\$145,000	\$1,000,000
Domestic Relations/Family Law/Juvenile Law	45	\$92,403	\$45,000	\$75,000	\$110,000	\$210,000
Education Law	7	\$106,095	\$66,667	\$84,000	\$135,000	\$200,000
Elder Law/Public Benefits/ERISA	20	\$139,900	\$97,500	\$129,500	\$182,500	\$250,000
General Practice	14	\$65,357	\$35,000	\$60,000	\$90,000	\$188,000
Insurance Law	8	\$132,125	\$85,000	\$103,000	\$154,500	\$300,000
Intellectual Property	10	\$142,193	\$59,000	\$142,500	\$200,000	\$325,000
Labor Law (Labor)	7	\$140,143	\$84,000	\$92,000	\$180,000	\$277,000
Employment Law (Labor)	7	\$198,143	\$77,000	\$140,000	\$200,000	\$675,000
Medical Malpractice	4	\$450,000	\$250,000	\$450,000	\$650,000	\$700,000
Municipal/Public Entity Law	5	\$130,000	\$125,000	\$140,000	\$150,000	\$150,000
Personal Injury (Defendant)	4	\$167,250	\$112,000	\$175,000	\$222,500	\$245,000
Personal Injury (Plaintiff)	14	\$116,450	\$70,000	\$93,148	\$165,000	\$250,000
Real Property Law	25	\$120,680	\$60,000	\$110,000	\$130,000	\$300,000
Trial Practice, not PI (General Civil)	13	\$196,346	\$75,000	\$96,000	\$180,000	\$750,000
Trial Practice, not PI (Commercial)	8	\$218,125	\$90,000	\$142,500	\$275,000	\$650,000
Estate Planning/Wealth Management	26	\$131,112	\$79,000	\$110,000	\$150,000	\$300,000
Probate/Decedent's Estates	47	\$91,320	\$50,000	\$80,000	\$128,000	\$185,000
Workers' Compensation (Plaintiff)	7	\$157,000	\$65,000	\$130,000	\$220,000	\$357,000
Workers' Compensation (Defendant)	5	\$147,000	\$115,000	\$120,000	\$200,000	\$240,000
Total	371	\$130,001	\$65,000	\$100,000	\$150,000	\$300,000



EXHIBIT 34: 2018 NET INCOME BY FIELD OF LAW, FULL-TIME PRIVATE PRACTITIONERS

Primary Field of Law	Value by Percentile					
	N	Mean	25th Percentile	Median	75th Percentile	95th Percentile
Administrative Law	6	\$114,000	\$52,000	\$88,500	\$205,000	\$236,000
Bankruptcy/Debtor Law	9	\$148,552	\$103,000	\$160,000	\$200,000	\$264,400
Consumer Law	5	\$88,000	\$60,000	\$80,000	\$90,000	\$150,000
Corporate/Business Law	23	\$179,983	\$78,000	\$120,000	\$190,000	\$500,000
Criminal (Public Defendant)	6	\$74,167	\$30,000	\$67,500	\$120,000	\$130,000
Criminal (Private Defendant)	11	\$193,818	\$80,000	\$100,000	\$145,000	\$1,000,000
Domestic Relations/Family Law/Juvenile Law	39	\$101,875	\$55,000	\$80,000	\$120,000	\$280,000
Education Law	6	\$109,778	\$66,667	\$100,000	\$135,000	\$200,000
Elder Law/Public Benefits/ERISA	17	\$138,118	\$100,000	\$129,000	\$150,000	\$250,000
General Practice	7	\$88,286	\$50,000	\$90,000	\$100,000	\$188,000
Insurance Law	7	\$137,429	\$75,000	\$104,000	\$159,000	\$300,000
Intellectual Property	9	\$152,889	\$72,000	\$155,000	\$200,000	\$325,000
Labor Law (Labor)	6	\$149,500	\$90,000	\$136,000	\$180,000	\$277,000
Employment Law (Labor)	7	\$198,143	\$77,000	\$140,000	\$200,000	\$675,000
Medical Malpractice	4	\$450,000	\$250,000	\$450,000	\$650,000	\$700,000
Municipal/Public Entity Law	5	\$130,000	\$125,000	\$140,000	\$150,000	\$150,000
Personal Injury (Plaintiff)	13	\$106,177	\$70,000	\$86,296	\$125,000	\$210,000
Real Property Law	19	\$144,947	\$65,000	\$120,000	\$240,000	\$307,000
Trial Practice, not PI (General Civil)	12	\$211,875	\$79,500	\$98,000	\$250,000	\$750,000
Trial Practice, not PI (Commercial)	7	\$234,286	\$90,000	\$180,000	\$360,000	\$650,000
Estate Planning/Wealth Management	23	\$135,978	\$79,000	\$110,000	\$170,000	\$300,000
Probate, Decedent's Estates	38	\$104,498	\$59,000	\$97,500	\$131,000	\$250,000
Workers' Compensation (Plaintiff)	5	\$187,000	\$130,000	\$220,000	\$220,000	\$357,000
Workers' Compensation (Defendant)	4	\$153,750	\$87,500	\$157,500	\$220,000	\$240,000
All Full-time Private Practitioners	315	\$141,715	\$75,000	\$108,800	\$165,000	\$325,000

EXHIBIT 35: 2018 NET INCOME BY PRIMARY FIELD OF LAW, GOVERNMENT ATTORNEYS AND IN-HOUSE COUNSEL BY FIELD OF LAW AND PRACTICE EMPHASSES

Primary Field of Law	Value by Percentile					
	N	Mean	25th Percentile	Median	75th Percentile	95th Percentile
Judge/Magistrate (full-time)	12	\$99,538	\$70,000	\$96,000	\$135,000	\$140,550
City government	3	\$68,233	\$49,700	\$70,000	\$85,000	\$85,000
County government	20	\$64,300	\$48,500	\$64,000	\$76,500	\$101,500
State government- AG office	7	\$84,000	\$58,000	\$70,000	\$95,000	\$165,000
State government - other	8	\$76,062	\$55,500	\$82,000	\$103,000	\$123,000
Public interest/non-profit attorney	10	\$83,189	\$64,900	\$85,500	\$92,000	\$125,000
All Government Attorneys	66	\$80,251	\$58,000	\$73,500	\$95,000	\$140,550

Practice Emphasis	Value by Percentile					
	N	Mean	25th Percentile	Median	75th Percentile	95th Percentile
Criminal prosecution	13	\$64,769	\$56,000	\$66,000	\$78,000	\$87,000
Criminal defense	6	\$69,067	\$40,000	\$59,950	\$100,000	\$150,000
Litigation	16	\$81,000	\$57,000	\$72,500	\$104,500	\$140,000
Government affairs/ external relations	8	\$78,999	\$64,995	\$71,000	\$92,000	\$116,000
Preside over hearings/ cases	11	\$103,586	\$85,000	\$97,000	\$140,000	\$140,550
All Government Attorneys	58	\$80,785	\$58,000	\$71,000	\$95,000	\$140,550

Organization Type	Value by Percentile					
	N	Mean	25th Percentile	Median	75th Percentile	95th Percentile
Public company (for-profit)	19	\$157,726	\$100,000	\$125,000	\$190,000	\$500,000
Private company (for-profit)	18	\$143,136	\$72,000	\$121,500	\$175,000	\$385,000
Wholly owned subsidiary	3	\$119,000	\$75,000	\$122,000	\$160,000	\$160,000
Not-for-profit organization	6	\$122,833	\$80,000	\$110,000	\$140,000	\$228,000
All In-House Counsel	46	\$144,940	\$80,000	\$124,000	\$175,000	\$350,000

Income by Years in Practice

Attorney income increases with tenure, as displayed in **Exhibit 36**.

EXHIBIT 36: 2018 NET INCOME BY YEARS OF PRACTICE, ALL ATTORNEY CLASSES						
All Private Practitioners		Value by Percentile				
Years in Practice	N	Mean	25th Percentile	Median	75th Percentile	95th Percentile
1 to 2	12	\$61,758	\$43,000	\$50,000	\$75,500	\$145,000
3 to 5	30	\$77,667	\$57,000	\$73,000	\$82,000	\$180,000
6 to 10	51	\$95,416	\$60,000	\$86,000	\$127,000	\$202,000
11 to 15	30	\$128,383	\$72,000	\$100,000	\$130,000	\$675,000
16 to 25	73	\$149,658	\$84,000	\$110,000	\$200,000	\$340,000
26 to 35	78	\$160,014	\$75,000	\$127,000	\$200,000	\$403,000
36+	105	\$130,952	\$65,000	\$100,000	\$180,000	\$277,000
All Attorneys	379	\$129,142	\$65,000	\$100,000	\$150,000	\$300,000
Full-time Private Practitioners Only		Value by Percentile				
Years in Practice	N	Mean	25th Percentile	Median	75th Percentile	95th Percentile
1 to 2	9	\$70,667	\$50,000	\$50,000	\$79,000	\$145,000
3 to 5	27	\$83,333	\$59,000	\$75,000	\$90,000	\$180,000
6 to 10	45	\$103,827	\$70,000	\$95,000	\$130,000	\$202,000
11 to 15	27	\$139,141	\$77,000	\$100,000	\$130,000	\$675,000
16 to 25	63	\$160,240	\$90,000	\$112,000	\$200,000	\$340,000
26 to 35	70	\$173,344	\$84,000	\$135,500	\$225,000	\$403,000
36+	78	\$149,264	\$75,000	\$120,000	\$200,000	\$300,000
All Full-time Private Practitioners	319	\$141,651	\$75,000	\$108,800	\$165,000	\$325,000
Government Attorney		Value by Percentile				
Years in Practice	N	Mean	25th Percentile	Median	75th Percentile	95th Percentile
1 to 2	6	\$38,917	\$39,000	\$42,500	\$45,000	\$60,000
3 to 5	8	\$51,463	\$46,350	\$50,500	\$54,000	\$78,000
6 to 10	14	\$73,964	\$58,000	\$70,000	\$86,500	\$125,000
11 to 15	7	\$98,141	\$70,000	\$84,000	\$130,000	\$165,000
16 to 25	16	\$85,241	\$65,500	\$82,500	\$94,500	\$140,000
26 to 35	10	\$88,090	\$70,000	\$82,000	\$92,000	\$140,000
36+	9	\$112,011	\$95,000	\$107,000	\$140,550	\$150,000
All Government Attorneys	70	\$80,293	\$58,000	\$73,500	\$95,000	\$140,550
In-House Counsel		Value by Percentile				
Years in Practice	N	Mean	25th Percentile	Median	75th Percentile	95th Percentile
3 to 5	4	\$79,614	\$51,729	\$75,729	\$107,500	\$125,000
6 to 10	16	\$112,563	\$80,000	\$121,500	\$134,500	\$175,000
11 to 15	10	\$128,280	\$88,000	\$122,399	\$140,000	\$220,000
16 to 25	7	\$143,286	\$72,000	\$135,000	\$200,000	\$280,000
26 to 35	4	\$267,000	\$209,000	\$264,000	\$325,000	\$350,000
36+	4	\$280,000	\$117,500	\$272,500	\$442,500	\$500,000
All In-House Counsel	47	\$143,133	\$75,000	\$123,000	\$175,000	\$350,000

Attorney Income by Firm Size

Exhibit 37 displays 2018 attorney net income by firm size. Within larger firms, lower percentile values generally represent associates, while higher percentile values represent partners. Median levels, in this exhibit, represent a mix of both categories.

EXHIBIT 37: 2018 NET INCOME BY FIRM SIZE, ALL CLASSES OF ATTORNEYS

Size of Firm (Number of Attorneys)	N	Value by Percentile				
		Mean	25th Percentile	Median	75th Percentile	95th Percentile
1	144	\$107,679	\$40,000	\$80,000	\$129,000	\$265,000
2	40	\$138,179	\$75,000	\$100,000	\$169,000	\$351,500
3 to 6	96	\$123,125	\$75,000	\$98,000	\$150,000	\$250,000
7 to 10	27	\$136,758	\$66,667	\$108,800	\$150,000	\$350,000
11 to 20	14	\$145,571	\$96,000	\$145,000	\$180,000	\$250,000
21 to 50	27	\$156,148	\$72,000	\$110,000	\$190,000	\$400,000
>50	24	\$223,813	\$106,500	\$147,500	\$240,000	\$750,000
All Private Practitioners	372	\$129,492	\$65,000	\$100,000	\$150,000	\$300,000

Size of Firm (Number of Attorneys)	N	Value by Percentile				
		Mean	25th Percentile	Median	75th Percentile	95th Percentile
1	99	\$135,946	\$63,750	\$100,000	\$160,000	\$300,000
2	38	\$140,925	\$75,000	\$101,000	\$180,000	\$403,000
3 to 6	90	\$122,789	\$75,000	\$95,500	\$150,000	\$250,000
7 to 10	27	\$136,758	\$66,667	\$108,800	\$150,000	\$350,000
11 to 20	12	\$131,917	\$91,000	\$127,500	\$170,000	\$200,000
21 to 50	25	\$162,240	\$72,000	\$115,000	\$190,000	\$400,000
>50	24	\$223,813	\$106,500	\$147,500	\$240,000	\$750,000
All Full-time Private Practitioners	315	\$141,485	\$75,000	\$106,000	\$165,000	\$325,000

Size of Firm (Number of Attorneys)	N	Value by Percentile				
		Mean	25th Percentile	Median	75th Percentile	95th Percentile
1	4	\$79,750	\$70,000	\$78,500	\$89,500	\$92,000
3 to 6	20	69,192	\$50,500	\$60,000	\$85,000	\$128,000
7 to 10	8	\$88,063	\$75,500	\$83,250	\$99,000	\$123,000
11 to 20	14	\$88,793	\$56,000	\$80,500	\$125,000	\$140,550
21 to 50	6	\$76,983	\$55,000	\$71,450	\$87,000	\$122,000
>50	11	\$74,018	\$50,000	\$70,000	\$85,000	\$165,000
All Government Attorneys	65	\$78,054	\$57,850	\$70,000	\$92,000	\$140,000

Size of Firm (Number of Attorneys)	N	Value by Percentile				
		Mean	25th Percentile	Median	75th Percentile	95th Percentile
1	12	\$142,205	\$79,500	\$132,500	\$185,500	\$280,000
2	9	105,778	\$85,000	\$123,000	\$125,000	\$141,000
3 to 6	17	127,353	\$70,000	\$118,000	\$141,000	\$350,000
7 to 10	5	132,359	\$72,000	\$122,797	\$125,000	\$300,000
All In-House Counsel	46	\$137,875	\$75,000	\$122,899	\$160,000	\$300,000



Attorney Income by Office Location

Exhibit 38 displays 2018 annual net income of Ohio attorneys within major metropolitan areas and regions, along with all major jurisdictions. **Exhibits 39-41** only include full-time private practitioners and in-house counsel.

EXHIBIT 38: 2018 NET INCOME, ALL PRIVATE PRACTITIONERS BY OFFICE LOCATION

Office Location Combined Areas	N	Value by Percentile				
		Mean	25th Percentile	Median	75th Percentile	95th Percentile
Greater Cleveland	79	\$129,000	\$65,000	\$99,000	\$180,000	\$325,000
Greater Cincinnati	29	\$134,293	\$72,000	\$105,000	\$132,500	\$210,000
Greater Columbus	92	\$159,093	\$75,000	\$120,000	\$200,000	\$403,000
Greater Dayton	26	\$115,127	\$45,000	\$78,000	\$128,000	\$300,000
Northeast Region	79	\$100,407	\$60,000	\$90,000	\$115,192	\$277,000
Northwest Region	44	\$122,532	\$84,500	\$110,500	\$147,500	\$243,000
Southern Region	30	\$126,163	\$40,000	\$92,500	\$150,000	\$240,000
All Private Practitioners	379	\$128,823	\$65,000	\$100,000	\$150,000	\$300,000

Office Location Detailed	N	Value by Percentile				
		Mean	25th Percentile	Median	75th Percentile	95th Percentile
Downtown Cleveland	25	\$176,384	\$80,000	\$130,000	\$200,000	\$500,000
Suburban Cleveland	54	\$107,064	\$60,000	\$82,000	\$150,000	\$265,000
Downtown Cincinnati	17	\$148,647	\$72,000	\$100,000	\$127,000	\$950,000
Suburban Cincinnati	12	\$113,958	\$71,500	\$124,500	\$138,750	\$210,000
Downtown Columbus	43	\$168,081	\$77,000	\$125,000	\$220,000	\$340,000
Suburban Columbus	49	\$151,206	\$72,000	\$115,000	\$180,000	\$403,000
Akron	29	\$95,851	\$55,000	\$75,000	\$108,800	\$277,000
Canton	8	\$135,196	\$75,500	\$102,500	\$178,784	\$360,000
Dayton	26	\$115,127	\$45,000	\$78,000	\$128,000	\$300,000
Toledo	23	\$120,261	\$80,000	\$100,000	\$150,000	\$236,000
Youngstown	8	\$110,875	\$87,500	\$96,500	\$137,500	\$160,000
Northeast Ohio	34	\$93,644	\$55,000	\$77,500	\$110,000	\$250,000
Northwest Ohio	21	\$125,019	\$90,000	\$112,000	\$145,000	\$243,000
Southeast Ohio	10	\$212,200	\$100,000	\$135,000	\$200,000	\$1,000,000
Southwest Ohio	7	\$59,200	\$39,400	\$55,000	\$100,000	\$125,000
Central Ohio	13	\$96,038	\$40,000	\$79,500	\$135,000	\$240,000
All Private Practitioners	380	\$128,958	\$65,000	\$100,000	\$150,000	\$300,000

EXHIBIT 39: 2018 NET INCOME, ALL FULL-TIME PRIVATE PRACTITIONERS BY OFFICE LOCATION

Office Location Combined Areas	N	Value by Percentile				
		Mean	25th Percentile	Median	75th Percentile	95th Percentile
Greater Cleveland	68	\$142,781	\$72,000	\$112,500	\$187,500	\$325,000
Greater Cincinnati	21	\$151,690	\$80,000	\$120,000	\$132,500	\$210,000
Greater Columbus	78	\$176,045	\$78,000	\$126,000	\$205,000	\$600,000
Greater Dayton	21	\$133,252	\$57,000	\$80,000	\$140,000	\$300,000
Northeast Region	65	\$107,607	\$70,000	\$90,000	\$120,000	\$277,000
Northwest Region	42	\$121,224	\$84,000	\$110,500	\$145,000	\$243,000
Southern Region	24	\$148,146	\$57,000	\$110,000	\$167,500	\$240,000
All Full-time Private Practitioners	319	\$141,272	\$75,000	\$106,000	\$165,000	\$325,000

Office Location Detailed	N	Value by Percentile				
		Mean	25th Percentile	Median	75th Percentile	95th Percentile
Downtown Cleveland	24	\$181,233	\$92,000	\$137,500	\$212,500	\$500,000
Suburban Cleveland	44	\$121,807	\$65,000	\$85,500	\$172,500	\$265,000
Downtown Cincinnati	13	\$161,231	\$79,000	\$100,000	\$127,000	\$950,000
Suburban Cincinnati	8	\$136,188	\$115,000	\$129,500	\$166,250	\$210,000
Downtown Columbus	39	\$172,936	\$77,000	\$125,000	\$230,000	\$600,000
Suburban Columbus	39	\$179,154	\$90,000	\$130,000	\$200,000	\$675,000
Akron	24	\$101,333	\$52,500	\$77,500	\$115,096	\$277,000
Canton	8	\$135,196	\$75,500	\$102,500	\$178,784	\$360,000
Dayton	21	\$133,252	\$57,000	\$80,000	\$140,000	\$300,000
Toledo	21	\$117,429	\$80,000	\$100,000	\$130,000	\$236,000
Youngstown	7	\$112,857	\$85,000	\$96,000	\$140,000	\$160,000
Northeast Ohio	26	\$103,496	\$63,750	\$90,000	\$120,000	\$180,000
Northwest Ohio	21	\$125,019	\$90,000	\$112,000	\$145,000	\$243,000
Southeast Ohio	8	\$255,250	\$120,000	\$150,000	\$201,000	\$1,000,000
Southwest Ohio	6	\$62,500	\$40,000	\$55,000	\$100,000	\$125,000
Central Ohio	10	\$113,850	\$59,000	\$92,500	\$185,000	\$240,000
All Full-time Private Practitioners	320	\$141,393	\$75,000	\$107,400	\$165,000	\$322,500



EXHIBIT 40: 2018 NET INCOME, ALL IN-HOUSE COUNSEL BY OFFICE LOCATION

Office Location	N	Value by Percentile				
		Mean	25th Percentile	Median	75th Percentile	95th Percentile
Greater Cleveland	7	\$145,286	\$80,000	\$85,000	\$228,000	\$350,000
Greater Cincinnati	6	\$105,133	\$88,000	\$110,000	\$122,797	\$125,000
Greater Columbus	18	\$127,833	\$69,000	\$121,500	\$140,000	\$500,000
Northeast Region	4	\$142,500	\$122,500	\$124,000	\$162,500	\$200,000
Northwest Region	4	\$138,864	\$95,229	\$152,000	\$182,500	\$190,000
Southern Region	4	\$204,250	\$66,000	\$186,000	\$342,500	\$385,000
All Locations	44	\$140,256	\$75,000	\$122,399	\$150,500	\$350,000

Detail Office Location	N	Value by Percentile				
		Mean	25th Percentile	Median	75th Percentile	95th Percentile
Downtown Cleveland	3	\$185,000	\$85,000	\$120,000	\$350,000	\$350,000
Suburban Cleveland	4	\$115,500	\$75,000	\$82,000	\$156,000	\$228,000
Suburban Cincinnati	4	\$105,699	\$87,500	\$111,399	\$123,899	\$125,000
Downtown Columbus	6	\$91,500	\$69,000	\$82,500	\$125,000	\$140,000
Suburban Columbus	12	\$146,000	\$71,250	\$130,000	\$150,500	\$500,000
Northwest Ohio (exc. Toledo)	4	\$138,864	\$95,229	\$152,000	\$182,500	\$190,000
Detailed Locations	44	\$140,256	\$75,000	\$122,399	\$150,500	\$350,000

EXHIBIT 41: 2018 NET INCOME, ALL GOVERNMENT ATTORNEYS BY OFFICE LOCATION

Office Location	N	Value by Percentile				
		Mean	25th Percentile	Median	75th Percentile	95th Percentile
Greater Cleveland	2	\$54,850	\$49,700	\$54,850	\$60,000	\$60,000
Greater Cincinnati	5	\$93,910	\$60,000	\$92,000	\$125,000	\$140,550
Greater Columbus	23	\$84,109	\$58,000	\$85,000	\$100,000	\$140,000
Greater Dayton	2	\$59,950	\$55,000	\$59,950	\$64,900	\$64,900
Northeast Region	5	\$92,900	\$78,000	\$86,500	\$107,000	\$130,000
Northwest Region	15	\$67,657	\$56,000	\$65,000	\$83,000	\$122,000
Southern Region	14	\$82,999	\$66,000	\$74,500	\$97,000	\$150,000
Total	66	\$79,924	\$58,000	\$73,500	\$92,000	\$140,000

Detailed Office Location	N	Value by Percentile				
		Mean	25th Percentile	Median	75th Percentile	95th Percentile
Downtown Columbus	23	\$84,109	\$58,000	\$85,000	\$100,000	\$140,000
Toledo	6	\$88,333	\$78,000	\$84,000	\$87,000	\$122,000
Northeast Ohio (exc. Akron, Canton, Cleveland, Youngstown)	4	\$83,625	\$70,500	\$82,250	\$96,750	\$107,000
Northwest Ohio (exc. Toledo)	9	\$53,872	\$45,000	\$57,850	\$60,000	\$70,000
Southeast Ohio	4	\$81,750	\$72,500	\$82,000	\$91,000	\$97,000
Central Ohio (exc. Metro Columbus)	7	\$81,284	\$45,000	\$69,990	\$140,000	\$150,000
Total	68	\$81,037	\$59,000	\$76,500	\$95,000	\$140,550

Gender Variations in Attorney Income

The 2018 median net income for full-time female attorneys in private practice (\$86,000) is 75% of the 2018 median net income for male attorneys in private practice (\$115,000). The “gap” for part-time attorneys is 77% (\$60,000 for males versus \$46,000 for females).

When considering the major practice classification groups of the survey respondents, median income for males exceeds attorney income of females for all classes except space-sharers and city/county government attorney (**Exhibit 42**). The gender gap is smaller for in-house counsel and government attorneys than it is for private practitioners (**Exhibit 43**).

EXHIBIT 42: 2018 ATTORNEY MEDIAN NET INCOME BY GENDER AND PRACTICE CLASS

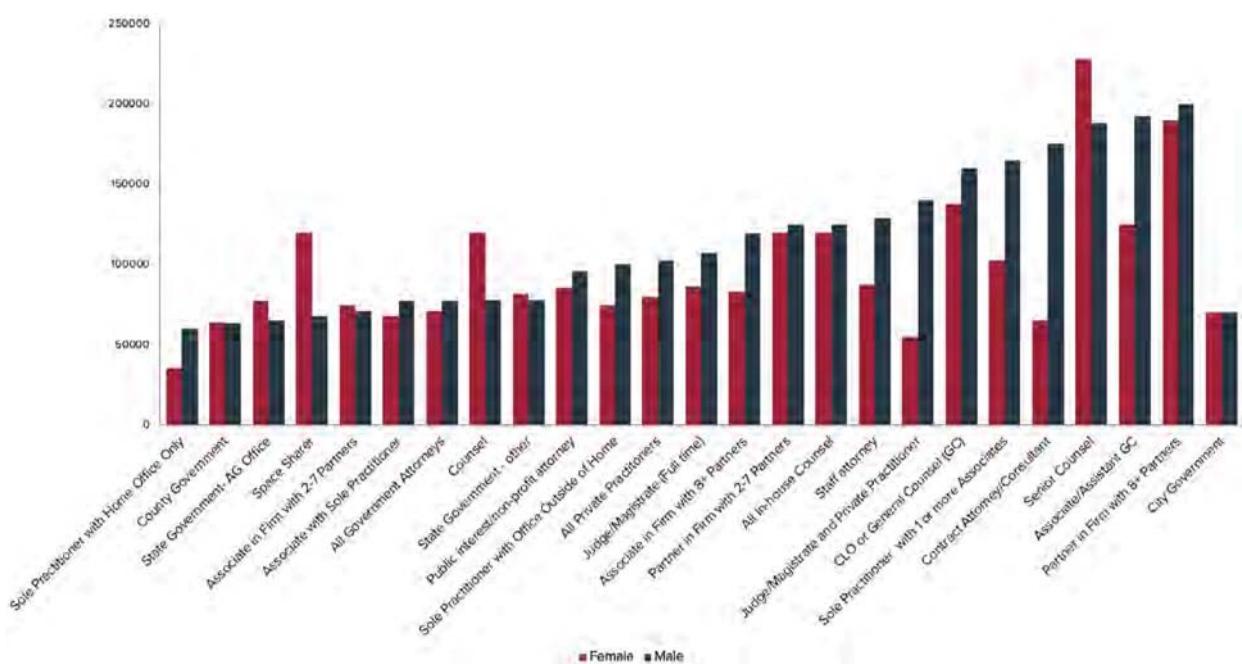
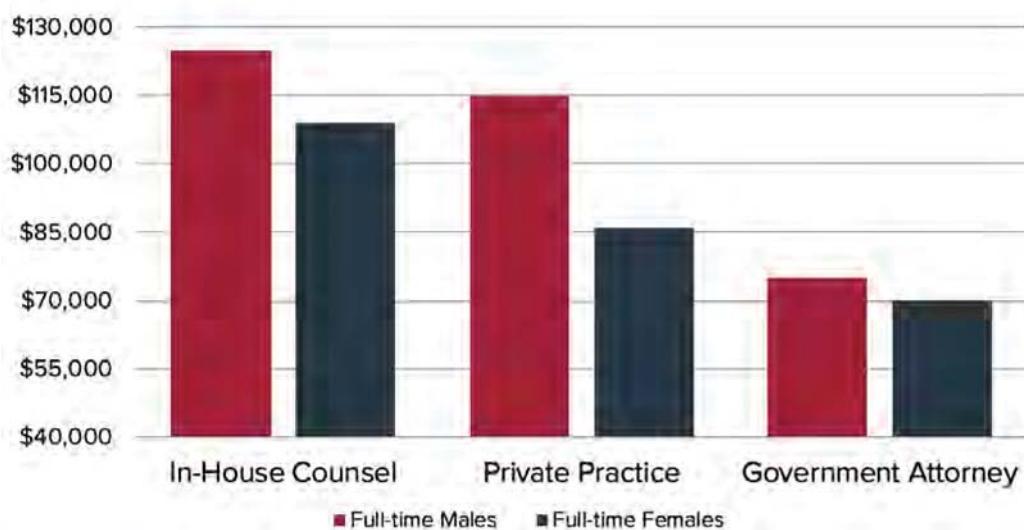


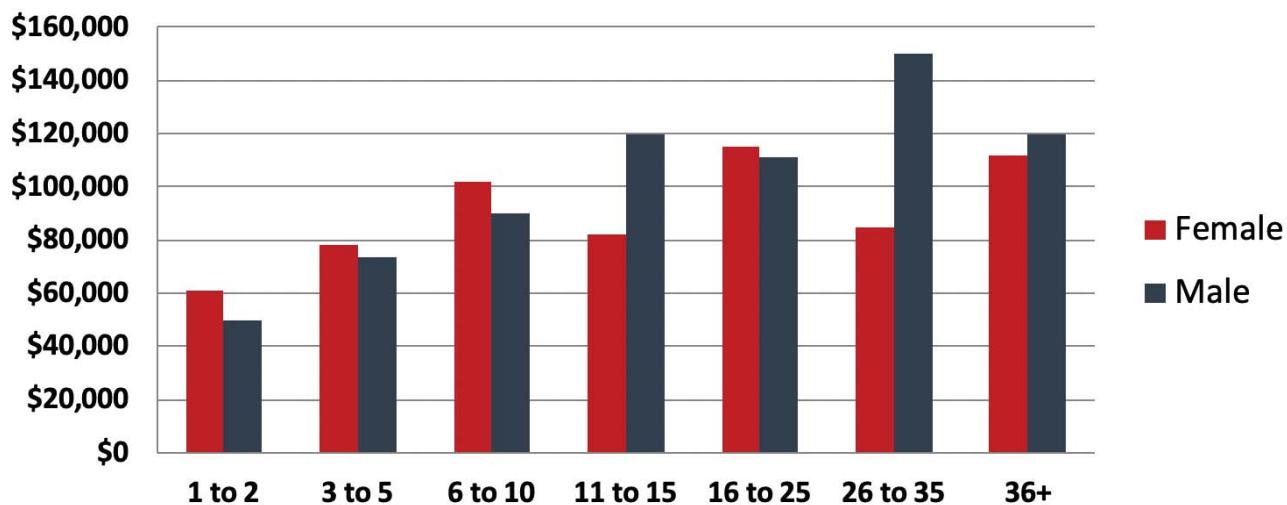
EXHIBIT 43: 2018 FULL-TIME ATTORNEY MEDIAN NET INCOME BY PRACTICE CLASS AND GENDER





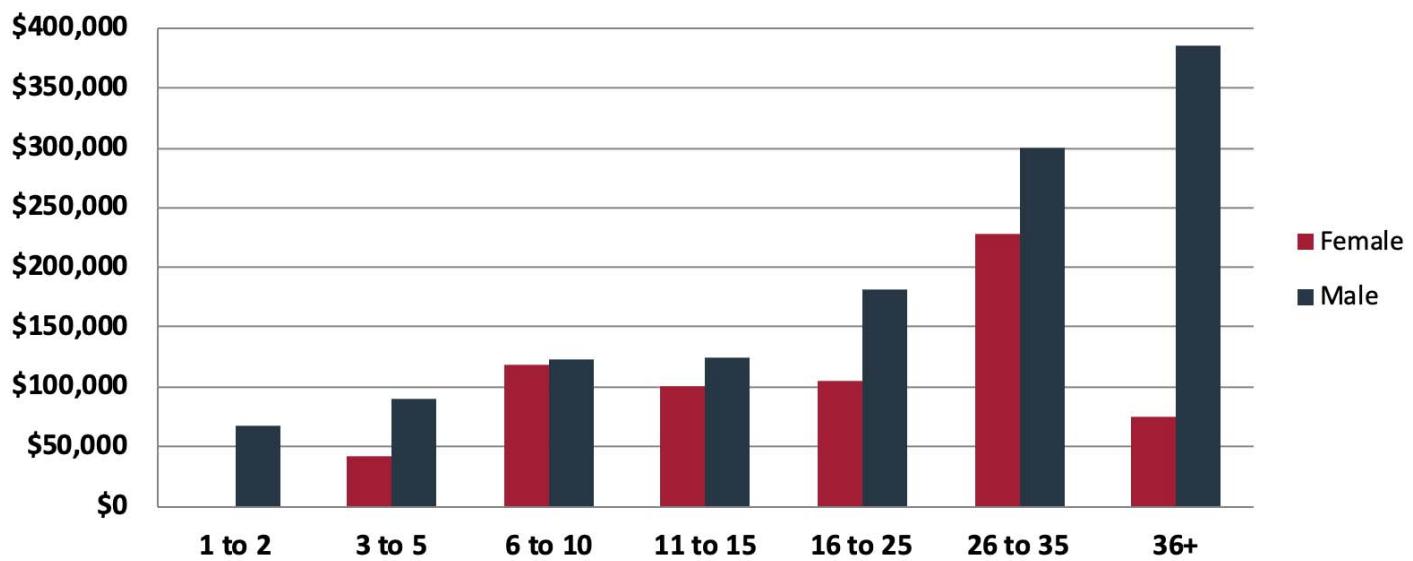
With respect to private practitioners, female income exceeds male income in the 1-10 and the 16-25 years-in-practice categories. Male income exceeds female income significantly in the 11-15 and 26-35 years-in-practice categories. The gender gap is smallest among younger cohorts of respondents (**Exhibit 44**).

EXHIBIT 44: FULL-TIME PRIVATE PRACTITIONER 2018 MEDIAN NET INCOME BY YEARS IN PRACTICE AND GENDER



For in-house counsel, male incomes exceed female incomes in all years-in-practice categories (**Exhibit 45**).

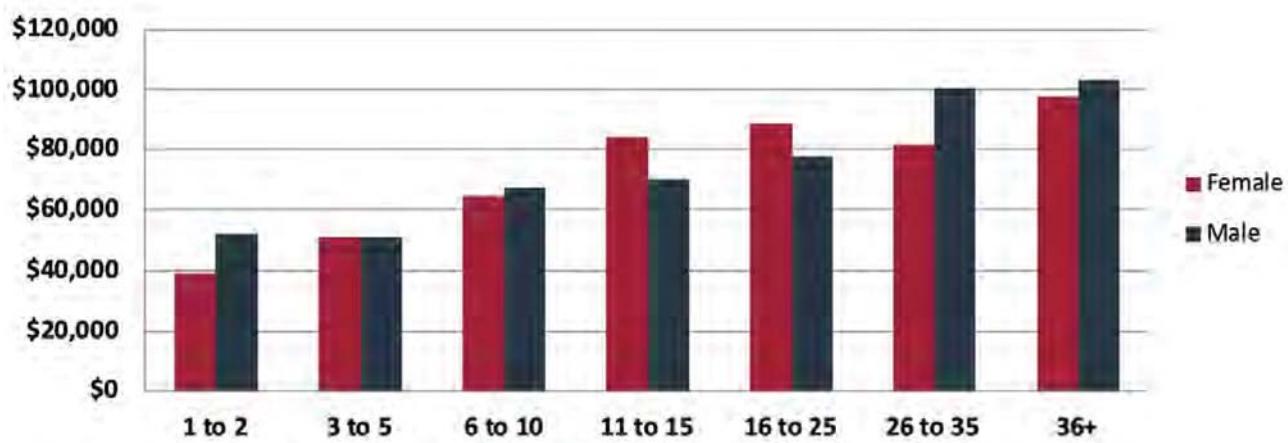
EXHIBIT 45: FULL-TIME IN-HOUSE COUNSEL 2018 MEDIAN NET INCOME BY YEARS IN PRACTICE AND GENDER





Government attorneys express near parity in gender-associated income gaps due to female income exceeding male income at the 11-25 years-in-practice category (**Exhibit 46**).

EXHIBIT 46: FULL-TIME GOVERNMENT ATTORNEY 2018 MEDIAN NET INCOME BY YEARS IN PRACTICE AND GENDER





2019 Attorney Hourly Billing Rates and Practices

Attorney Hourly Billing Rates

The 2019 median hourly billing rate is \$250 (\$207 in 2013). While many factors affect the setting of hourly billing rates, **Exhibit 47** includes three: respondents' firm size, years in practice and office location. **Exhibit 48** identifies primary field of law and practice classification.

EXHIBIT 47: 2019 HOURLY BILLING RATES BY FIRM SIZE, YEARS IN PRACTICE AND OFFICE LOCATION

Size of Firm	Value by Percentile					
	N	Mean	25th Percentile	Median	75th Percentile	95th Percentile
1	289	\$232	\$180	\$225	\$250	\$395
2	71	\$248	\$200	\$250	\$285	\$400
3 to 6	158	\$266	\$200	\$250	\$300	\$450
7 to 10	37	\$301	\$200	\$240	\$300	\$425
11 to 20	31	\$278	\$200	\$270	\$325	\$435
21 to 50	49	\$272	\$200	\$250	\$310	\$430
>50	51	\$369	\$255	\$350	\$475	\$610
Total	686	\$260	\$200	\$250	\$300	\$450

Years in Practice	Value by Percentile					
	N	Mean	25th Percentile	Median	75th Percentile	95th Percentile
1 to 2	20	\$164	\$128	\$165	\$208	\$295
3 to 5	39	\$210	\$175	\$200	\$245	\$285
6 to 10	70	\$225	\$195	\$215	\$250	\$325
11 to 15	49	\$273	\$225	\$250	\$300	\$425
16 to 25	127	\$252	\$200	\$250	\$300	\$435
26 to 35	161	\$260	\$200	\$250	\$300	\$495
36+	234	\$293	\$200	\$250	\$350	\$525
Total	700	\$261	\$200	\$250	\$300	\$460

Office Location	Value by Percentile					
	N	Mean	25th Percentile	Median	75th Percentile	95th Percentile
Downtown Cleveland	46	\$320	\$240	\$313	\$395	\$595
Suburban Cleveland	102	\$268	\$200	\$250	\$300	\$425
Downtown Cincinnati	37	\$311	\$245	\$300	\$350	\$600
Suburban Cincinnati	28	\$290	\$240	\$250	\$300	\$525
Downtown Columbus	77	\$324	\$250	\$300	\$375	\$555
Suburban Columbus	94	\$248	\$200	\$250	\$300	\$420
Akron	45	\$231	\$175	\$205	\$300	\$350
Canton	14	\$242	\$225	\$250	\$285	\$350
Dayton	45	\$225	\$175	\$220	\$270	\$325
Toledo	33	\$264	\$200	\$225	\$275	\$470
Youngstown	16	\$210	\$175	\$200	\$215	\$375
Northeast Ohio	56	\$217	\$190	\$203	\$250	\$300
Northwest Ohio	34	\$260	\$185	\$200	\$225	\$425
Southeast Ohio	22	\$249	\$200	\$243	\$300	\$350
Southwest Ohio	17	\$203	\$190	\$200	\$225	\$250
Central Ohio	29	\$198	\$160	\$200	\$250	\$275
Total	702	\$261	\$200	\$250	\$300	\$460

EXHIBIT 48: 2019 HOURLY BILLING RATES BY FIELD OF LAW AND PRACTICE CLASS

Specialty	Value by Percentile					
	N	Mean	25th Percentile	Median	75th Percentile	95th Percentile
Administrative Law	9	\$256	\$240	\$290	\$325	\$350
Appellate Law	6	\$202	\$185	\$200	\$225	\$250
Bankruptcy/Debtor Law	11	\$273	\$250	\$265	\$300	\$350
Collections	9	\$281	\$250	\$250	\$350	\$430
Consumer Law	11	\$424	\$275	\$435	\$515	\$650
Corporate/Business Law	52	\$292	\$210	\$250	\$325	\$600
Criminal (Public Defendant)	14	\$176	\$125	\$188	\$225	\$300
Criminal (Private Defendant)	13	\$259	\$200	\$250	\$300	\$370
Domestic Relations/Family Law/Juvenile Law	90	\$233	\$200	\$225	\$275	\$375
Education Law	8	\$254	\$213	\$243	\$263	\$400
Elder Law/Public Benefits/ERISA	24	\$278	\$238	\$275	\$300	\$405
Environmental/Natural Resources Law	7	\$325	\$250	\$300	\$390	\$480
General Practice	26	\$219	\$200	\$200	\$250	\$325
Immigration Law	4	\$193	\$150	\$210	\$235	\$250
Insurance law	19	\$207	\$150	\$170	\$275	\$400
Intellectual Property	14	\$328	\$245	\$305	\$420	\$595
Labor Law (Labor)	11	\$227	\$170	\$250	\$280	\$285
Employment Law (Management)	11	\$279	\$200	\$260	\$345	\$495
Employment Law (Labor)	19	\$353	\$250	\$375	\$425	\$525
Medical Malpractice	8	\$313	\$223	\$300	\$400	\$450
Municipal/Public Entity Law	10	\$195	\$175	\$200	\$200	\$300
Personal Injury (Defendant)	6	\$164	\$140	\$155	\$200	\$205
Personal Injury (Plaintiff)	27	\$231	\$195	\$225	\$250	\$325
Professional Liability	4	\$356	\$238	\$338	\$475	\$600
Real Property Law	45	\$292	\$180	\$250	\$310	\$465
Social Security	4	\$336	\$288	\$363	\$385	\$395
Taxation	7	\$359	\$180	\$300	\$625	\$660
Trial Practice, not PI (General Civil)	29	\$290	\$200	\$250	\$300	\$610
Trial Practice, not PI (Commercial)	17	\$308	\$225	\$285	\$350	\$525
Estate Planning/Wealth Management	46	\$251	\$200	\$250	\$285	\$375
Probate/Decedent's Estates	83	\$223	\$190	\$225	\$250	\$300
Workers' Compensation (Plaintiff)	9	\$200	\$200	\$200	\$250	\$300
Workers' Compensation (Defendant)	10	\$240	\$190	\$215	\$235	\$455
Total	680	\$261	\$200	\$250	\$300	\$460

Practice Classification	Value by Percentile					
	N	Mean	25th Percentile	Median	75th Percentile	95th Percentile
Sole Practitioner with office outside of home	201	\$239	\$200	\$225	\$250	\$395
Sole Practitioner with home office only	72	\$224	\$150	\$200	\$265	\$450
Sole Practitioner with 1+ associates	32	\$290	\$250	\$268	\$325	\$480
Space sharer	17	\$234	\$200	\$225	\$250	\$395
Partner in firm with 2-7 partners	154	\$277	\$210	\$250	\$300	\$425
Partner in firm with 8+ partners	77	\$350	\$265	\$340	\$425	\$600
Of Counsel	23	\$330	\$250	\$300	\$425	\$500
Associate with Sole Practitioner	18	\$218	\$175	\$200	\$275	\$375
Associate in firm with 2-7 partners	52	\$224	\$200	\$208	\$250	\$350
Associate in firm with 8+ partners	40	\$229	\$183	\$235	\$265	\$313
Total	690	\$261	\$200	\$250	\$300	\$460



Hourly Billing Rates for Associates and Legal Assistants

The distribution of hourly billing rates for associates and legal assistants are summarized by years of experience (**Exhibit 49**), by office location (**Exhibits 50** and **51**) and by firm size (**Exhibits 52** and **53**).

EXHIBIT 49: DISTRIBUTIONS OF 2019 HOURLY BILLING RATES FOR ASSOCIATES AND LEGAL ASSISTANTS BY FOUR LEVELS OF EXPERIENCE								
Associate Billing Rate Category	Column Percents							
	None		3 Years Experience		5 Years Experience		10 Years Experience	
	N	%	N	%	N	%	N	%
<\$146	89	37.2	37	15.5	28	12.7	27	11.7
\$146-155	42	17.6	41	17.2	15	6.8	9	3.9
\$156-165	13	5.4	12	5.0	17	7.7	7	3.0
\$166-175	21	8.8	29	12.2	20	9.0	13	5.6
\$176-199	30	12.6	29	12.2	16	7.2	21	9.1
\$200-224	28	11.7	49	20.6	43	19.5	30	13.0
\$225-249	11	4.6	17	7.1	30	13.6	23	10.0
\$250-274	3	1.3	16	6.7	21	9.5	36	15.6
\$275-299	-	-	4	1.7	18	8.1	21	9.1
\$300-324	-	-	3	1.3	8	3.6	19	8.2
\$325-349	-	-	-	-	3	1.4	8	3.5
\$350-379	-	-	-	-	-	-	7	3.0
\$380-425	-	-	-	-	-	-	5	2.2
>\$425	-	-	-	-	-	-	5	2.2
Total	270	100%	238	100%	219	100%	231	100%

Column Percents								
Legal Assistant Billing Rate Category	Column Percents							
	None		3 Years Experience		5 Years Experience		10 Years Experience	
	N	%	N	%	N	%	N	%
<\$71	57	33.5	31	17.9	30	16.6	27	11.9
\$71-80	24	14.1	26	15.0	19	10.5	18	7.9
\$81-90	15	8.8	18	10.4	17	9.4	18	7.9
\$91-100	33	19.4	35	20.2	27	14.9	35	15.4
\$101-110	10	5.9	17	9.8	19	10.5	18	7.9
\$111-120	5	2.9	8	4.6	17	9.4	19	8.4
\$121-130	11	6.5	16	9.2	19	10.5	33	14.5
\$131-140	-	-	3	1.7	6	3.3	7	3.1
\$141-150	3	1.8	7	4.0	12	6.6	21	9.3
151-160	4	2.4	-	-	-	-	4	1.8
161-170	-	-	4	2.3	3	1.7	4	1.8
>\$170	5	2.9	7	4.0	11	6.1	23	10.1
Total	170	100%	173	100%	181	100%	227	100%



EXHIBIT 50: 2019 HOURLY BILLING RATES FOR ASSOCIATES BY OFFICE LOCATION AND EXPERIENCE

Associate Billing Rate Group	Column Percents							
	Greater Cleveland	Greater Cincinnati	Greater Columbus	Greater Dayton	Northeast Region	Northwest Region	Southern Region	Ohio
No Experience								
<\$146	27.8%	-	34.4%	58.3%	37.2%	57.6%	54.5%	36.9%
\$146-155	16.7%	17.2%	13.1%	-	18.6%	27.3%	27.3%	17.8%
\$156-165	-	-	-	-	-	-	-	5.5%
\$166-175	13.9%	-	-	-	18.6%	-	-	8.9%
\$176-199	-	24.1%	18.0%	-	11.6%	-	-	12.3%
\$200-224	16.7%	17.2%	16.4%	-	-	-	-	11.9%
\$225-249	-	-	-	-	-	-	-	4.7%
Total	100%	100%	100%	100%	100%	100%	100%	100%
3 Years Experience								
<\$116	17%	-	1.7%	11.1%	-	6.7%	7.1%	3.0%
\$116-125	5.2%	12.8%	5.2%	16.7%	5.7%	13.3%	10.7%	8.6%
\$126-135	3.4%	7.7%	8.6%	-	11.4%	3.3%	10.7%	6.8%
\$136-145	5.7%	6.9%	14.8%	26.7%	15.9%	21.2%	33.3%	15.7%
\$146-155	20.0%	3.4%	14.8%	13.3%	15.9%	33.3%	16.7%	17.0%
\$156-165	5.7%	10.3%	4.9%	0.0%	0.0%	3.0%	11.1%	4.7%
\$166-175	8.6%	13.8%	9.8%	13.3%	18.2%	12.1%	11.1%	12.3%
\$176-199	20.0%	10.3%	8.2%	13.3%	18.2%	6.1%	5.6%	11.9%
\$200-224	17.1%	20.7%	26.2%	13.3%	25.0%	15.2%	16.7%	20.9%
\$225-249	14.3%	13.8%	8.2%	20.0%	-	-	-	7.2%
\$250-274	2.9%	17.2%	9.8%	-	4.5%	3.0%	5.6%	6.8%
\$300-324	-	3.4%	1.6%	-	-	3.0%	-	1.3%
Total	100%	100%	100%	100%	100%	100%	100%	100%
5 Years Experience								
<\$146	2.9%	4.3%	12.7%	16.7%	11.6%	20.0%	30.0%	12.8%
\$146-155	5.7%	-	7.3%	25.0%	11.6%	3.3%	-	6.9%
\$156-165	8.6%	-	7.3%	-	4.7%	20.0%	5.0%	7.3%
\$166-175	8.6%	8.7%	5.5%	8.3%	4.7%	13.3%	20.0%	8.7%
\$176-199	11.4%	4.3%	7.3%	-	16.3%	-	-	7.3%
\$200-224	20.0%	13.0%	9.1%	16.7%	20.9%	26.7%	40.0%	19.3%
\$225-249	17.1%	21.7%	10.9%	16.7%	23.3%	3.3%	-	13.8%
\$250-274	14.3%	13.0%	14.5%	-	2.3%	10.0%	5.0%	9.6%
\$275-299	5.7%	26.1%	12.7%	8.3%	2.3%	3.3%	0.0%	8.3%
\$300-324	3%	4%	7%	8%	2%	-	-	3.7%
\$325-349	3%	-	4%	-	-	-	-	1.4%
Total	100%	100%	100%	100%	100%	100%	100%	100%
10 Years Experience								
<\$146	5.7%	7.7%	12.7%	16.7%	6.8%	13.3%	33.3%	11.8%
\$146-155	-	-	4.8%	8.3%	6.8%	6.7%	-	3.9%
\$156-165	2.9%	-	1.6%	16.7%	4.5%	3.3%	-	3.1%
\$166-175	5.7%	3.8%	4.8%	0.0%	4.5%	13.3%	5.6%	5.7%
\$176-199	14.3%	3.8%	4.8%	8.3%	11.4%	6.7%	16.7%	8.8%
\$200-224	5.7%	11.5%	3.2%	0.0%	20.5%	30.0%	16.7%	12.3%
\$225-249	14.3%	7.7%	12.7%	0.0%	11.4%	3.3%	11.1%	10.1%
\$250-274	17.1%	23.1%	9.5%	25.0%	22.7%	10.0%	11.1%	15.8%
\$275-299	14.3%	19.2%	9.5%	8.3%	4.5%	6.7%	-	9.2%
\$300-324	14.3%	11.5%	11.1%	0.0%	4.5%	3.3%	5.6%	8.3%
\$325-349	-	3.8%	6.3%	8.3%	2.3%	3%	-	3.5%
\$350-379	-	-	9.5	8.3	-	-	-	3.1%
\$380-425	2.9	7.7	3.2	-	-	-	-	2.2%
>\$425	2.9	0.0	6.3	-	-	-	-	2.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%



EXHIBIT 51: 2019 HOURLY BILLING RATES, LEGAL ASSISTANTS BY OFFICE LOCATION AND EXPERIENCE

Legal Assistant Billing Rate Group	Column Percents							
	Greater Cleveland	Greater Cincinnati	Greater Columbus	Greater Dayton	Northeast Region	Northwest Region	Southern Region	Ohio
No Experience								
<\$71	28.1%	22.2%	27.0%	36.4%	44.1%	42.9%	46.2%	34.3%
\$71-80	15.6%	11.1%	10.8%	18.2%	14.7%	14.3%	7.7%	13.3%
\$81-90	6.3%	-	13.5%	18.2%	2.9%	19.0%	7.7%	9.0%
\$91-100	12.5%	38.9%	18.9%	18.2%	23.5%	14.3%	7.7%	19.3%
\$101-\$110	6.3%	-	10.8%	-	8.8%	-	7.7%	6.0%
\$111-120	12.5%	-	-	-	-	-	7.7%	3.0%
\$121-130	6.3%	11.1%	10.8%	-	2.9%	9.5%	-	6.6%
\$131-140	-	5.6%	-	-	-	-	-	0.6%
\$141-150	-	-	2.7%	-	-	-	15.4%	1.8%
\$151-160	-	11.1%	-	9.1%	-	-	-	1.8%
\$161-170	3.1%	-	-	-	2.9%	-	-	1.2%
>\$170	9.4%	-	5.4%	-	-	-	-	3.0%
Total	100%	100%	100%	100%	100%	100%	100%	100%
3 Years Experience								
<\$71	12.1%	10.0%	13.2%	25.0%	20.6%	26.3%	35.7%	18.2%
\$71-80	15.2%	10.0%	10.5%	-	23.5%	26.3%	14.3%	15.3%
\$81-90	3.0%	5.0%	13.2%	33.3%	11.8%	10.5%	-	10.0%
\$91-100	27.3%	15.0%	21.1%	16.7%	14.7%	21.1%	21.4%	20.0%
\$101-\$110	9.1%	20.0%	7.9%	-	17.6%	5.3%	-	10.0%
\$111-120	-	5.0%	5.3%	8.3%	5.9%	-	7.1%	4.1%
\$121-130	15.2%	5.0%	15.8%	8.3%	-	10.5%	7.1%	9.4%
\$131-140	-	10.0%	-	-	2.9%	-	-	1.8%
\$141-150	3.0%	5.0%	7.9%	-	-	-	14.3%	4.1%
\$151-160	3.0%	-	-	-	-	-	-	0.6%
\$161-170	-	10.0%	-	8.3%	2.9%	-	-	2.4%
>\$170	12.1%	5.0%	5.3%	-	-	-	-	4.1%
Total	100%	100%	100%	100%	100%	100%	100%	100%
5 Years Experience								
<\$71	11.8%	11.1%	11.9%	15.4%	24.3%	15.8%	33.3%	16.9%
\$71-80	11.8%	5.6%	7.1%	7.7%	13.5%	15.8%	13.3%	10.7%
\$81-90	2.9%	5.6%	11.9%	23.1%	13.5%	10.5%	-	9.6%
\$91-100	14.7%	11.1%	11.9%	15.4%	13.5%	31.6%	13.3%	15.2%
\$101-\$110	17.6%	5.6%	11.9%	15.4%	8.1%	5.3%	6.7%	10.7%
\$111-120	2.9%	22.2%	7.1%	-	10.8%	10.5%	-	7.9%
\$121-130	14.7%	11.1%	11.9%	-	8.1%	10.5%	13.3%	10.7%
\$131-140	5.9%	-	7.1%	-	2.7%	-	-	3.4%
\$141-150	-	11.1%	9.5%	15.4%	2.7%	-	20.0%	6.7%
\$151-160	-	-	2.4%	-	-	-	-	0.6%
\$161-170	-	5.6%	2.4%	-	2.7%	-	-	1.7%
>\$170	17.6%	11.1%	4.8%	7.7%	-	-	-	6.2%
Total	100%	100%	100%	100%	100%	100%	100%	100%
10 Years Experience								
<\$71	10.3%	3.7%	9.8%	15.0%	12.8%	9.1%	33.3%	12.1%
\$71-80	12.8%	3.7%	3.9%	5.0%	8.5%	13.6%	11.1%	8.0%
\$81-90	5.1%	7.4%	7.8%	15.0%	12.8%	4.5%	-	8.0%
\$91-100	2.6%	7.4%	15.7%	15.0%	23.4%	31.8%	16.7%	15.6%
\$101-\$110	12.8%	14.8%	5.9%	10.0%	2.1%	13.6%	-	8.0%
\$111-120	10.3%	3.7%	11.8%	5.0%	6.4%	9.1%	11.1%	8.5%
\$121-130	17.9%	18.5%	13.7%	5.0%	17.0%	13.6%	5.6%	14.3%
\$131-140	-	3.7%	5.9%	5.0%	4.3%	-	-	3.1%
\$141-150	5.1%	22.2%	5.9%	5.0%	6.4%	4.5%	22.2%	8.9%
\$151-160	-	-	2.0%	-	4.3%	-	-	1.3%
\$161-170	2.6%	3.7%	2.0%	-	2.1%	-	-	2%
>\$170	20.5%	11.1%	15.7%	20.0%	-	-	-	10%
Total	100%	100%	100%	100%	100%	100%	100%	100%



EXHIBIT 52: 2019 HOURLY BILLING RATES FOR ASSOCIATES BY FIRM SIZE AND EXPERIENCE

Associate Billing Rate Group	Firm Size (Number of Attorneys)							Ohio
	1	2	3 to 6	7 to 10	11 to 20	21 to 50	>50	
No Experience								
<\$146	72.2%	52.9%	40.5%	42.3%	37.5%	25.0%	11.8%	37.2%
\$146-155	11.1%	5.9%	22.8%	19.2%	12.5%	19.4%	14.7%	17.5%
\$156-165	5.6%	5.9%	5.1%	-	8.3%	11.1%	2.9%	5.6%
\$166-175	5.6%	17.6%	6.3%	15.4%	8.3%	11.1%	5.9%	9.0%
\$176-199	-	5.9%	5.1%	7.7%	20.8%	19.4%	26.5%	12.0%
\$200-224	5.6%	5.9%	12.7%	7.7%	8.3%	8.3%	26.5%	12.0%
\$225-249	-	-	5.1%	3.8%	-	5.6%	11.8%	4.7%
\$250-274	-	5.9%	1.3%	-	4.2%	-	-	1.3%
\$275-299	-	-	1.3%	-	-	-	-	0.4%
\$300-324	-	-	-	3.8%	-	-	-	0.4%
Total	100%	100%	100%	100%	100%	100%	100%	100%
3 Years Experience								
<\$146	46.7%	17.4%	17.4%	15.8%	12.5%	11.8%	-	15.5%
\$146-155	13.3%	17.4%	20.9%	21.1%	12.5%	14.7%	12.5%	17.2%
\$156-165	6.7%	-	8.1%	-	12.5%	2.9%	-	5.2%
\$166-175	20.0%	13.0%	11.6%	10.5%	12.5%	14.7%	6.3%	12.0%
\$176-199	6.7%	8.7%	12.8%	5.3%	12.5%	26.5%	6.3%	12.4%
\$200-224	6.7%	21.7%	16.3%	26.3%	20.8%	17.6%	37.5%	20.6%
\$225-249	-	8.7%	2.3%	15.8%	8.3%	8.8%	12.5%	6.9%
\$250-274	-	8.7%	8.1%	5.3%	-	2.9%	15.6%	6.9%
\$275-299	-	4.3%	1.2%	-	4.2%	-	3.1%	1.7%
\$300-324	-	-	1.2%	-	4.2%	-	3.1%	1.3%
>\$425	-	-	-	-	-	-	3.1%	0.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
5 Years Experience								
<\$146	50.0%	21.1%	10.1%	12.5%	8.7%	11.4%	-	12.5%
\$146-155	-	5.3%	10.1%	18.8%	4.3%	5.7%	-	6.9%
\$156-165	14.3%	-	8.9%	-	13.0%	2.9%	10.0%	7.4%
\$166-175	-	10.5%	15.2%	6.3%	13.0%	5.7%	-	9.3%
\$176-199	-	15.8%	7.6%	6.3%	13.0%	8.6%	-	7.4%
\$200-224	21.4%	15.8%	21.5%	-	21.7%	34.3%	6.7%	19.4%
\$225-249	-	10.5%	7.6%	18.8%	13.0%	20.0%	26.7%	13.4%
\$250-274	14.3%	-	7.6%	31.3%	4.3%	5.7%	16.7%	9.7%
\$275-299	-	10.5%	6.3%	6.3%	4.3%	2.9%	23.3%	7.9%
\$300-324	-	10.5%	2.5%	-	4.3%	2.9%	6.7%	3.7%
\$325-349	-	-	1.3%	-	-	-	6.7%	1.4%
\$350-379	-	-	1.3%	-	-	-	-	0.5%
>\$425	-	-	-	-	-	-	3.3%	0.5%
Total	100%	100%	100%	100%	100%	100%	100%	100%
10 Years Experience								
<\$146	46.2%	14.8%	9.9%	15.0%	10.0%	9.1%	-	11.6%
\$146-155	7.7%	3.7%	6.2%	-	5.0%	3.0%	-	4.0%
\$156-165	-	-	4.9%	10.0%	-	3.0%	-	3.1%
\$166-175	15.4%	-	7.4%	5.0%	10.0%	3.0%	3.2%	5.8%
\$176-199	-	14.8%	11.1%	15.0%	15.0%	-	3.2%	8.9%
\$200-224	-	14.8%	19.8%	10.0%	15.0%	12.1%	3.2%	13.3%
\$225-249	-	7.4%	6.2%	5.0%	20.0%	33.3%	-	10.2%
\$250-274	15.4%	11.1%	16.0%	15.0%	5.0%	24.2%	16.1%	15.6%
\$275-299	7.7%	11.1%	7.4%	5.0%	-	9.1%	19.4%	8.9%
\$300-324	7.7%	3.7%	8.6%	10.0%	10.0%	-	19.4%	8.4%
\$325-349	-	-	-	5.0%	10.0%	-	12.9%	3.1%
\$350-379	-	7.4%	-	-	-	3.0%	9.7%	2.7%
\$380-425	-	7.4%	-	5.0%	-	-	6.5%	2.2%
>\$425	-	3.7%	2.5%	-	-	-	6.5%	2.2%
Total	100%	100%	100%	100%	100%	100%	100%	100%



EXHIBIT 53: DISTRIBUTIONS OF 2019 HOURLY BILLING RATES FOR LEGAL ASSISTANTS BY FIRM SIZE AND EXPERIENCE

Legal Assistant Billing Rate Group	Firm Size (Number of Attorneys)							Ohio
	1	2	3 to 6	7 to 10	11 to 20	21 to 50	>50	
No Experience								
<\$71	55.0%	58.3%	40.7%	23.5%	33.3%	25.8%	5.0%	34.3%
\$71-80	10.0%	-	18.5%	17.6%	16.7%	6.5%	10.0%	12.7%
\$81-90	5.0%	16.7%	3.7%	17.6%	8.3%	6.5%	15.0%	8.4%
\$91-100	25.0%	16.7%	11.1%	23.5%	25.0%	29.0%	20.0%	19.9%
\$101-\$110	-	-	5.6%	-	16.7%	9.7%	10.0%	6.0%
\$111-120	-	-	3.7%	-	-	6.5%	5.0%	3.0%
\$121-130	5.0%	8.3%	7.4%	5.9%	-	6.5%	10.0%	6.6%
\$131-140	-	-	-	-	-	3.2%	-	0.6%
\$141-150	-	-	3.7%	-	-	-	5.0%	1.8%
\$151-160	-	-	3.7%	5.9%	-	3.2%	-	2.4%
\$161-170	-	-	-	-	-	3.2%	5.0%	1.2%
>\$170	-	-	1.9%	5.9%	-	-	15.0%	3.0%
Total	100%	100%	100%	100%	100%	100%	100%	100%
3 Years Experience								
<\$71	27.3%	36.4%	21.4%	20.0%	23.1%	9.1%	-	18.2%
\$71-80	18.2%	27.3%	21.4%	6.7%	15.4%	9.1%	5.0%	15.3%
\$81-90	9.1%	-	5.4%	26.7%	15.4%	12.1%	10.0%	10.0%
\$91-100	36.4%	18.2%	17.9%	33.3%	-	18.2%	15.0%	20.0%
\$101-\$110	-	-	7.1%	-	23.1%	15.2%	20.0%	9.4%
\$111-120	-	-	1.8%	-	23.1%	9.1%	5.0%	4.7%
\$121-130	4.5%	-	12.5%	6.7%	-	15.2%	10.0%	9.4%
\$131-140	-	9.1%	-	-	-	6.1%	-	1.8%
\$141-150	4.5%	-	7.1%	-	-	-	10.0%	4.1%
\$151-160	-	-	-	-	-	-	5.0%	0.6%
\$161-170	-	-	3.6%	-	-	3.0%	5.0%	2.4%
>\$170	-	9.1%	1.8%	6.7%	-	3.0%	15.0%	4.1%
Total	100%	100%	100%	100%	100%	100%	100%	100%
5 Years Experience								
<\$71	28.0%	25.0%	20.7%	18.8%	15.4%	8.8%	-	16.9%
\$71-80	12.0%	16.7%	15.5%	12.5%	15.4%	2.9%	-	10.7%
\$81-90	8.0%	-	6.9%	12.5%	15.4%	11.8%	10.0%	9.0%
\$91-100	28.0%	25.0%	13.8%	31.3%	-	11.8%	-	15.2%
\$101-\$110	8.0%	-	12.1%	6.3%	15.4%	8.8%	15.0%	10.1%
\$111-120	-	8.3%	1.7%	-	15.4%	20.6%	25.0%	9.0%
\$121-130	8.0%	8.3%	12.1%	6.3%	23.1%	11.8%	5.0%	10.7%
\$131-140	4.0%	-	1.7%	-	-	5.9%	10.0%	3.4%
\$141-150	4.0%	16.7%	5.2%	6.3%	-	8.8%	10.0%	6.7%
\$151-160	-	-	1.7%	-	-	-	-	0.6%
\$161-170	-	-	-	-	-	2.9%	10.0%	1.7%
>\$170	-	-	8.6%	6.3%	-	5.9%	15.0%	6.2%
Total	100%	100%	100%	100%	100%	100%	100%	100%
10 Years Experience								
<\$71	16.2%	11.1%	15.4%	15.0%	12.5%	6.1%	-	12.1%
\$71-80	2.7%	16.7%	11.5%	10.0%	12.5%	3.0%	-	8.0%
\$81-90	16.2%	11.1%	3.8%	10.0%	12.5%	3.0%	4.5%	7.6%
\$91-100	16.2%	27.8%	16.7%	30.0%	-	12.1%	4.5%	15.6%
\$101-\$110	5.4%	-	11.5%	5.0%	18.8%	9.1%	-	8.0%
\$111-120	5.4%	-	5.1%	10.0%	18.8%	15.2%	9.1%	8.0%
\$121-130	13.5%	5.6%	16.7%	10.0%	6.3%	18.2%	22.7%	14.7%
\$131-140	5.4%	-	1.3%	-	12.5%	6.1%	-	3.1%
\$141-150	10.8%	22.2%	7.7%	5.0%	6.3%	6.1%	13.6%	9.4%
\$151-160	2.7%	5.6%	-	-	-	3.0%	-	1.3%
\$161-170	-	-	1.3%	-	-	6.1%	4.5%	1.8%
>\$170	5.4%	-	9.0%	5.0%	-	12.1%	40.9%	10.3%
Total	100%	100%	100%	100%	100%	100%	100%	100%



Exhibit 54 displays the impact of firm size on methods for client billing over time for legal assistants. The larger the firm, the more likely they bill on a time basis.

		Firm Size (Number of Attorneys)								
Billing Method for Legal Assistants	Year	1	2	3 to 6	7 to 10	11 to 20	21 to 50	>50	Ohio	
Included with attorney fee	2013	43.0%	31.7%	35.5%	10.4%	24.6%	10.0%	2.4%	24.7%	
	2019	43.8%	42.5%	31.6%	23.1%	25.9%	-	-	27.5%	
Time	2013	50.0%	56.1%	56.2%	79.2%	73.7%	85.0%	90.4%	68.0%	
	2019	49.3%	55.0%	56.1%	73.1%	66.7%	100.0%	89.2%	65.0%	
Fee schedule	2013	7.0%	12.2%	8.3%	10.4%	1.8%	5.0%	7.2%	7.3%	
	2019	6.8%	2.5%	12.3%	3.8%	7.4%	-	10.8%	7.6%	
Total (2013)	100%	100%	100%	100%	100%	100%	100%	100%	100%	
Total (2019)	100%	100%	100%	100%	100%	100%	100%	100%	100%	



Average Workweek and Time-Keeping Practices

Attorneys report a varied workweek regarding billable hours and other activities comprising their professional time. **Exhibit 55** shows the range of time spent on various activities.

For private practitioners, median values for compensable work time are 30 hours/week (compared with 33 in 2013). For in-house counsel, median compensable hours remain at 40 hours/week. For government attorneys, median compensable hours are 31 (30 in 2013).

For total professional hours, private practitioners report 45 hours/week (48 hours in 2013). In-house counsel report 45 hours/week (unchanged from 2013). Government attorneys report 44 hours/week (unchanged from 2013).

EXHIBIT 55: DISTRIBUTIONS OF HOURS IN AVERAGE WORKWEEK, 2019						
Private Practitioners	N	Mean	25th Percentile	Median	75th Percentile	95th Percentile
Total billable hours	721	30	25	30	40	50
Total hours	753	42	55	45	52	65
Administration	776	4	2	4	5	8
Networking/marketing	776	3	1	3	4	8
Nonlegal work	712	7	8	8	8	8
Pro Bono hours/year	730	36	0	15	45	125
CLE/learning hours/year	752	27	15	20	30	60
In-House Counsel	N	Mean	25th Percentile	Median	75th Percentile	95th Percentile
Total billable hours	99	54	30	40	45	60
Total hours	100	45	40	45	50	68
Government Attorneys	N	Mean	25th Percentile	Median	75th Percentile	95th Percentile
Total billable hours	159	37	31	40	40	50
Total hours	157	42	40	44	50	60
Administration	164	5	3	5	8	8
Networking/marketing	164	5	2	4	8	8



Hourly rate billing dominates flat rate and contingency fee billing (**Exhibit 56**). Approximately one day per week is devoted to office administration and networking (median hours spent per week are approximately five for administration and three for marketing) (**Exhibit 57**).

EXHIBIT 56: DISTRIBUTIONS OF HOURS IN AVERAGE WORK WEEK, BY BILLING METHOD, 2019

Billable Time	Hourly Billing		Flat Rate Hours		Contingency Fee Hours		
	Hours/Week	N	%	N	%	N	%
<6	107	14.3		196	29.1	155	23.4
6 to 12	93	12.4		115	17.1	62	9.4
13-19	91	12.2		57	8.5	34	5.1
20-26	103	13.8		64	9.5	23	3.5
27-33	87	11.6		31	4.6	16	2.4
34-40	94	12.6		28	4.2	32	4.8
41-47	61	8.2		4	0.6	19	2.9
48+	59	7.9		13	1.9	30	4.5
NA	53	7.1		165	24.5	292	44
Total	748	100%		673	100%	663	100%

EXHIBIT 57: DISTRIBUTIONS OF WORK WEEK COMPONENTS – NETWORKING, ADMINISTRATION AND NON-LEGAL EMPLOYMENT, 2019

Non-Billable Time	Networking		Administration		Non-legal Employment		
	Hours/Week	N	%	N	%	N	%
1	208	27.2		73	9.4	47	6.6
2	173	22.6		124	16	25	3.5
3	119	15.5		133	17.1	15	2.1
4 to 6	146	19.1		248	32	25	3.5
7 to 11	34	4.4		101	13	13	1.8
16 to 12	8	1		36	4.6	6	0.8
17+	8	1		22	2.8	26	3.7
NA	70	9.1		39	5	555	77.9
Total	766	100%		776	100%	712	100%



Use of Alternative Fee Arrangements

The 2019 OSBA Survey included questions regarding the use and disposition of alternative fee arrangements (AFAs) compared with the traditional hourly billing rate. The questions cover the following topics targeting private practices, firms and in-house counsel:

- Frequency of flat fees usage compared with other AFAs
- Obstacles hindering wider adoption of AFA fees
- Perceived “drivers” leading the charge toward AFAs
- Degree of progress in AFA adoption
- Perceived AFA usage in the future
- Proportion of AFA work assigned to outside counsel
- Sources of AFA initiation

EXHIBIT 58: FREQUENCY OF AFA USERS BY PRIVATE PRACTITIONERS

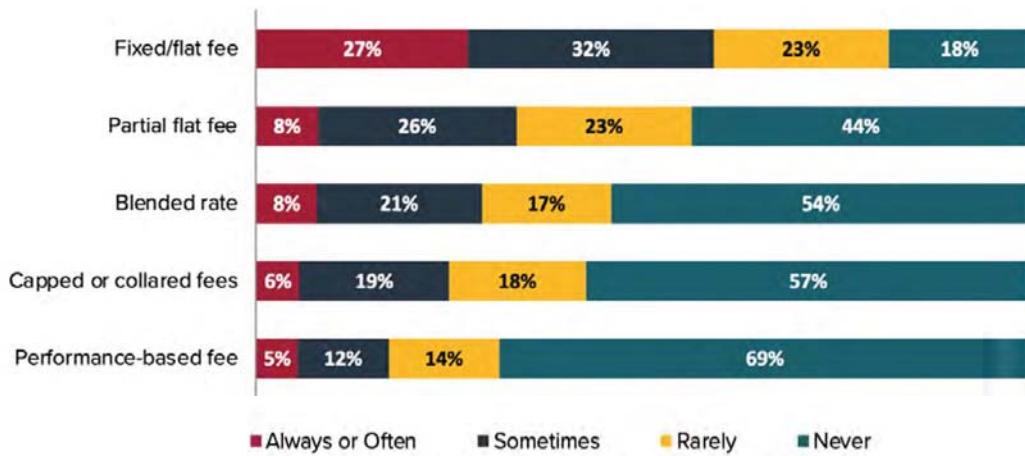
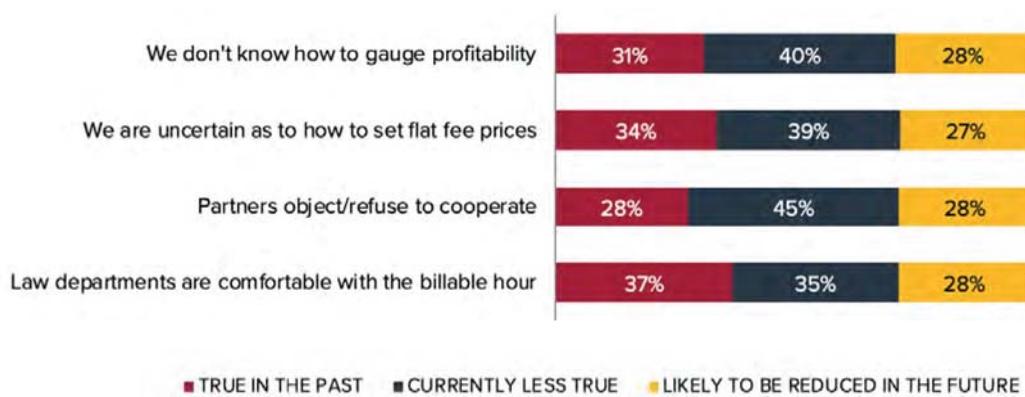


Exhibit 58 reveals that private practitioners have a high use of flat fees, 27% “always or often”, as an alternative fee arrangement tool compared with other alternatives. Only 5% of respondents “always” use flat fees. 54% of private practitioners “often or sometimes” use flat fees.

EXHIBIT 59: OBSTACLES THAT SEEM TO HINDER WIDER ADOPTION OF AFA FEES OVER TIME

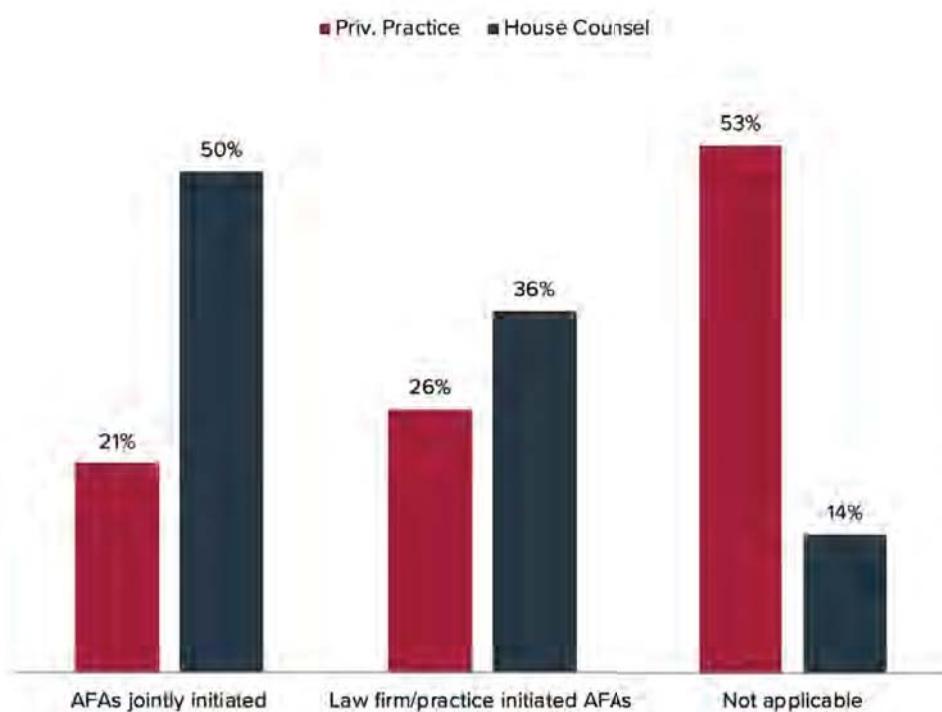


Why are there obstacles in setting AFAs? **Exhibit 59** rank orders four issues centered on uncertainties regarding price setting, reluctance on the part of partners and general comfort with the status quo. Movement is being made toward problem reduction, both behaviorally and technically.



Combined responses from both private practitioners and in-house counsel place the primary drivers for AFAs with in-house counsel - between 21 and 26% of responses revealing private practitioners are the initiators (**Exhibit 60**).

EXHIBIT 60: PERCIEVED DRIVERS TOWARD AFAS



Combined responses are from both private practitioners and in-house counsel. Over the past few years, about 47% of in-house counsel respondents saw an increase in AFA usage (4% “a lot” and 43% “somewhat”), while only 30% see hardly any increased use. Similarly, 45% of private practitioners see an increase in AFA usage (8% “a lot” and 37% “somewhat”), whereas only 27% see “hardly any” increased use over the past few years (**Exhibit 61A**).

EXHIBIT 61A: LEVEL OF INCREASE IN USE OF AFAS OVER PAST FEW YEARS

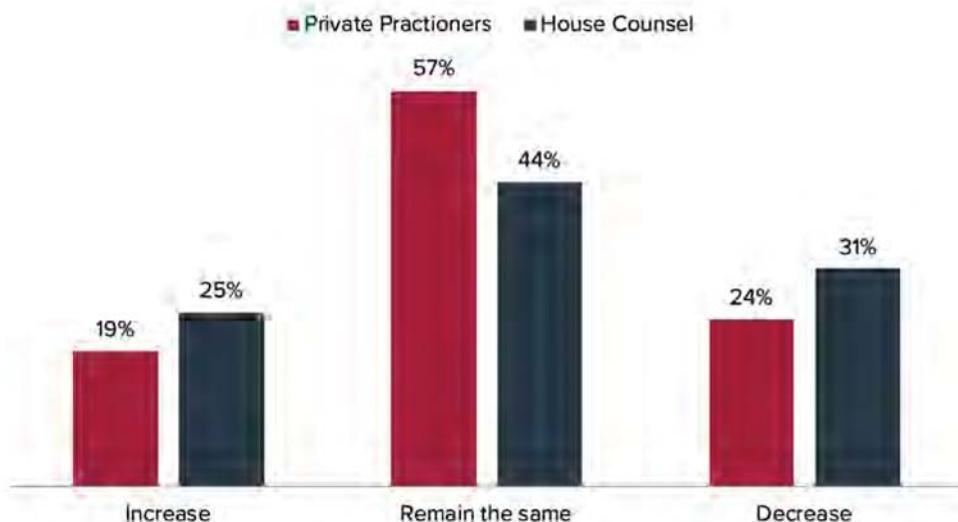
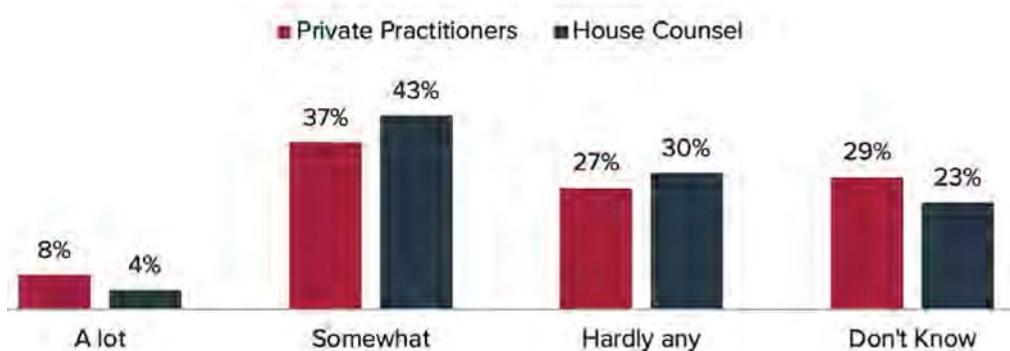


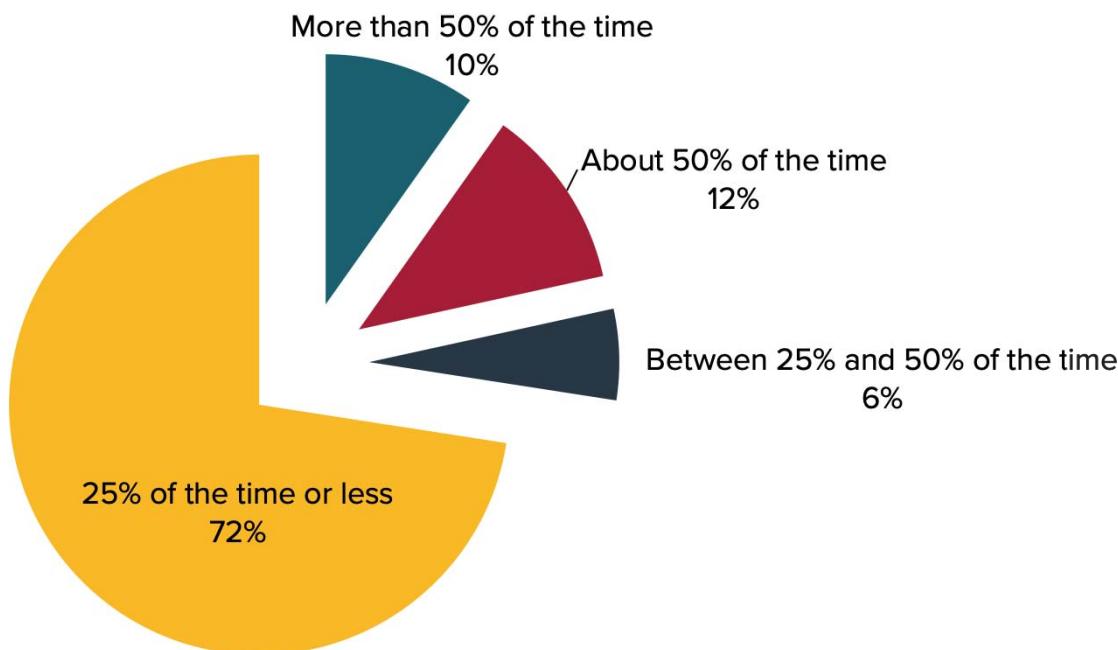


EXHIBIT 61B: PERCEIVED AFA USE IN THE FUTURE



Considering perceived future use of AFAs, 25% of in-house counsel see increased use compared with 19% of private practitioners. An even greater percent of respondents perceives a decrease in AFA use in the future (24% of private practitioners and 31% of in-house counsel). While 20 to 25% of respondents will use AFAs in the future, 44-57% perceive that their use will remain the same (Exhibit 61B).

EXHIBIT 61C: ASSIGNMENT OF WORK TO OUTSIDE COUNSEL



72% of respondents report that they assign AFA work to outside counsel 25% of the time, while only 10% assign work to outside counsel more than 50% of the time (Exhibit 61C).



Office Management Practices

Over time, private practitioners varied only slightly as to keeping time records, while their choice of tracking unit for their time has drifted towards six minutes, as shown in **Exhibits 62** and **63**.

EXHIBIT 62: FREQUENCY OF KEEPING RECORDS

Frequency of Keeping Records	% of Respondents (2019)	% of Respondents (2013)	% of Respondents (2010)	% of Respondents (2007)	% of Respondents (2004)	% of Respondents (2001)
Always	61%	63%	62%	68%	69%	56%
Usually	20%	21	21	19	20	25
Sometimes	15%	13	13	11	9	15
Never	3	3	4	2	2	4

EXHIBIT 63: FREQUENCY OF KEEPING RECORDS – TRACKING UNIT IN MINUTES

Tracking Unit (In Minutes)	% of Respondents (2013)	% of Respondents (2010)	% of Respondents (2007)	% of Respondents (2004)	% of Respondents (2001)	% of Respondents (2001)
6	78%	73%	69%	65%	65%	62%
10	7	9	9	10	10	9
15	13	15	19	21	21	22
30	1	2	2	2	2	2
None	1	1	1	2	2	5

Hourly Rate Setting Practices

The time since respondents last changed their hourly rate is shown in **Exhibit 64**. Rate increases are occurring less frequently than in the past. Currently, in 2019, 35% of respondents have not changed their rates in more than 2 years (>24 months), while 31% of respondents have not changed their rates in 12-24 months. This behavior is similar to previous responses.

EXHIBIT 64: HOURLY RATE SETTING PRACTICES – MONTHS SINCE CHANGE

Months Since Change	% of Respondents (2019)	% of Respondents (2013)	% of Respondents (2010)	% of Respondents (2007)	% of Respondents (2004)	% of Respondents (2001)
0 to 6		28%	23%	32%	29%	24%
7 to 11		8	10	14	16	15
12 to 24		30	35	33	32	33
>24		34	32	21	24	28

The percent increase in the level of hourly rates since the last change varies over time, as shown in **Exhibit 65**. The percentage increase of 10% or less was reported by 68% of respondents in 2019 compared with 76% of respondents in 2013.

EXHIBIT 65: HOURLY RATE SETTING PRACTICES – AMOUNT OF INCREASE

Amount of Increase	% of Respondents (2019)	% of Respondents (2013)	% of Respondents (2010)	% of Respondents (2007)	% of Respondents (2004)	% of Respondents (2001)
5% or less	27%	36%	33%	26%	23%	22%
6-10%	33	40	34	45	41	38
11-19%	15	13	18	19	23	20
20+%	13	12	15	10	14	20



Uncollectables

Uncollectables are an important issue in many practices and firms. Over time, there has been some improvement in the proportion of bad debts, as shown in **Exhibit 66**.

EXHIBIT 66: UNCOLLECTABLES – AMOUNT OF INCREASE						
Percent Uncollectable	% of Respondents (2019)	% of Respondents (2013)	% of Respondents (2010)	% of Respondents (2007)	% of Respondents (2004)	% of Respondents (2001)
2% or less	40%	42%	35%	36%	30%	37%
3-8%	25	28	30	28	33	30
9-12%	10	18	18	19	21	18
13+	11	12	17	17	6	15

Over time, less than 30% of respondents add a service charge on a delinquent account, as shown in **Exhibit 67**.

EXHIBIT 67: UNCOLLECTABLES – USE OF SERVICE CHARGE ON DELINQUENT ACCOUNTS						
Use of Service Charge on Delinquent Accounts	% of Respondents (2019)	% of Respondents (2013)	% of Respondents (2010)	% of Respondents (2007)	% of Respondents (2004)	% of Respondents (2001)
Always	5%	5%	7%	3%	3%	22%
Often	6	6	7	7	7	38
Rarely	17	17	16	18	18	20
Never	72	73	71	72	72	20

Practices Regarding Contingency Fees

About 16% of attorneys report using contingent fees for billing a majority of their work, while 23% report using them for less than half of their work, as shown in **Exhibit 68**. Rate schedules vary little, but combinations of rate schedules have grown in usage over time, as shown in **Exhibit 69**.

EXHIBIT 68: USE OF CONTINGENCY FEES						
Use of Contingency Fees	% of Respondents (2019)	% of Respondents (2013)	% of Respondents (2010)	% of Respondents (2007)	% of Respondents (2004)	% of Respondents (2001)
For a majority of work	16%	13%	11%	10%	13%	10%
For less than half of work	23	31	30	33	27	34
No/Not Applicable	56	55	59	52	53	56
Other	6	NA	NA	6	16	NA

EXHIBIT 69: USE OF CONTINGENCY FEES – RATE SCHEDULE						
Rate Schedule	% of Respondents (2019)	% of Respondents (2013)	% of Respondents (2010)	% of Respondents (2007)	% of Respondents (2004)	% of Respondents (2001)
33.3% usually; 40% (complex cases)	38%	45%	38%	36%	35%	36%
33.3% for all cases	32	38	36	42	41	45
20-25% for all cases; 33.3%+ (complex cases)	10	5	11	7	14	9
Varied/ combinations of above	20	11	9	9	10	8

Comparative Use of Online Research Tools

Except for low penetration of Casemaker in government settings, respondents report relatively consistent use of online research tools, as shown in **Exhibits 70** to **72**.

EXHIBIT 70: USE OF ONLINE RESEARCH TOOLS, PRIVATE PRACTITIONERS, 2019

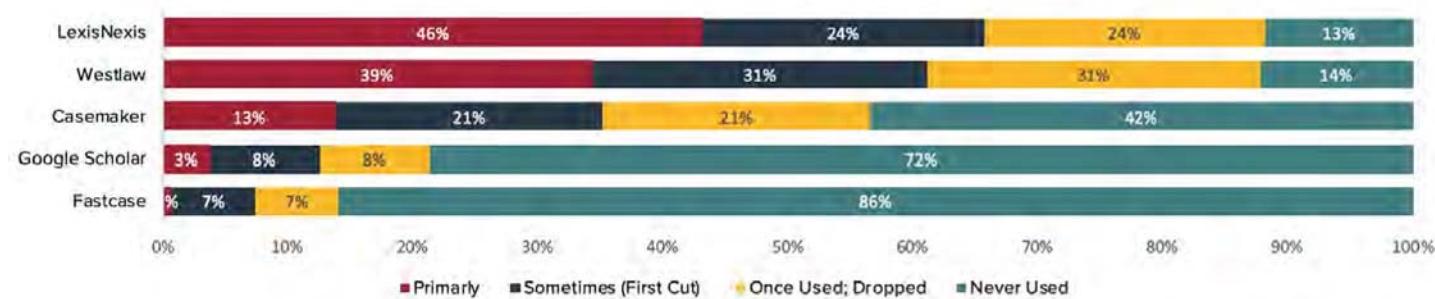


EXHIBIT 71: USE OF ONLINE RESEARCH TOOLS, GOVERNMENT ATTORNEYS, 2019

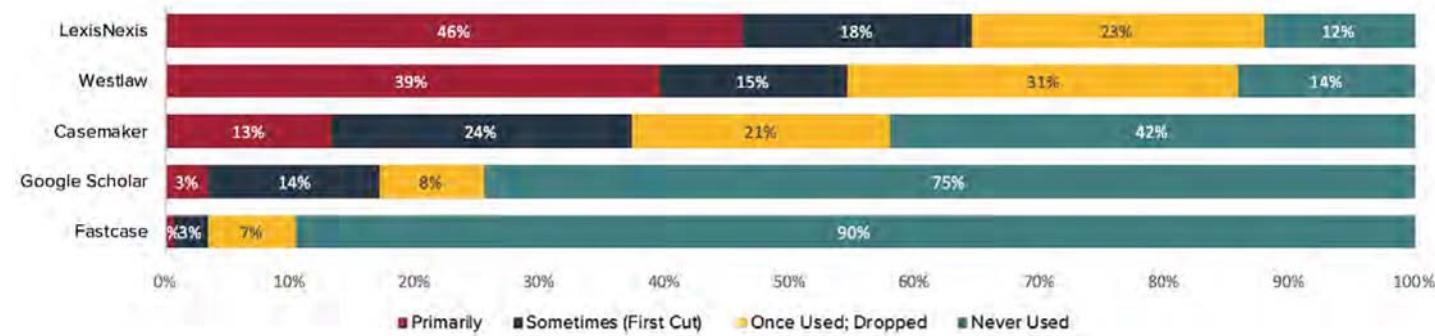
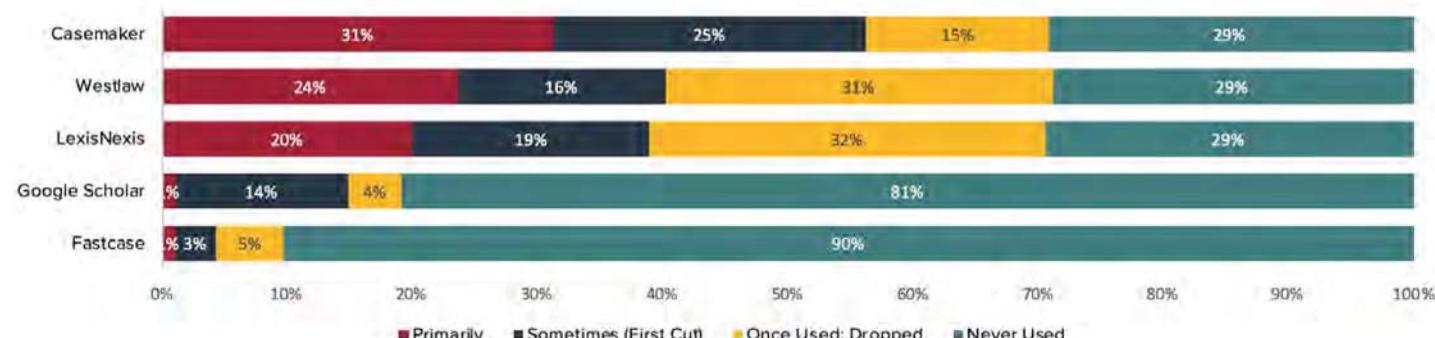


EXHIBIT 72: USE OF ONLINE RESEARCH TOOLS, IN-HOUSE COUNSEL, 2019





Comparative Use of Law Office Hardware and Software Technologies

Respondents vary by practice category as to the office management tools and applications they embrace. WordPerfect usage persists for in-house counsel settings, whereas on-premises IT is barely in use.

EXHIBIT 73: USE OF HARDWARE AND SOFTWARE PRODUCTS AND TOOLS, PRIVATE PRACTITIONERS, 2019

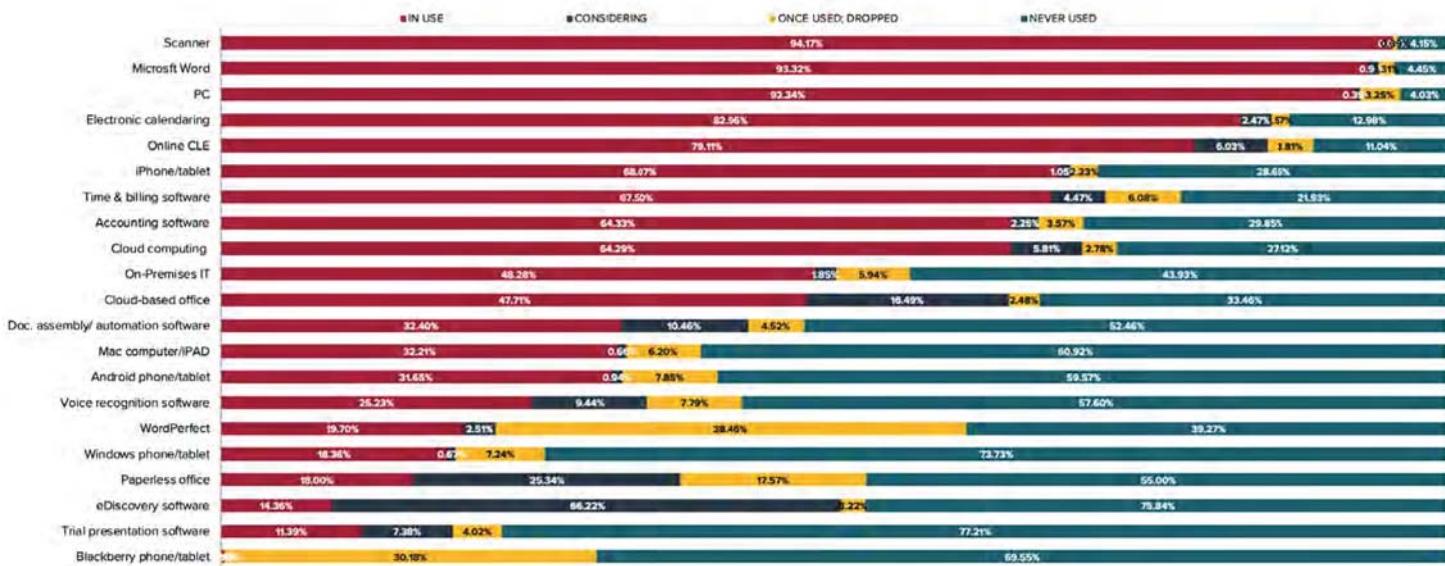


EXHIBIT 74: USE OF HARDWARE AND SOFTWARE PRODUCTS AND TOOLS, GOVERNMENT ATTORNEYS, 2019

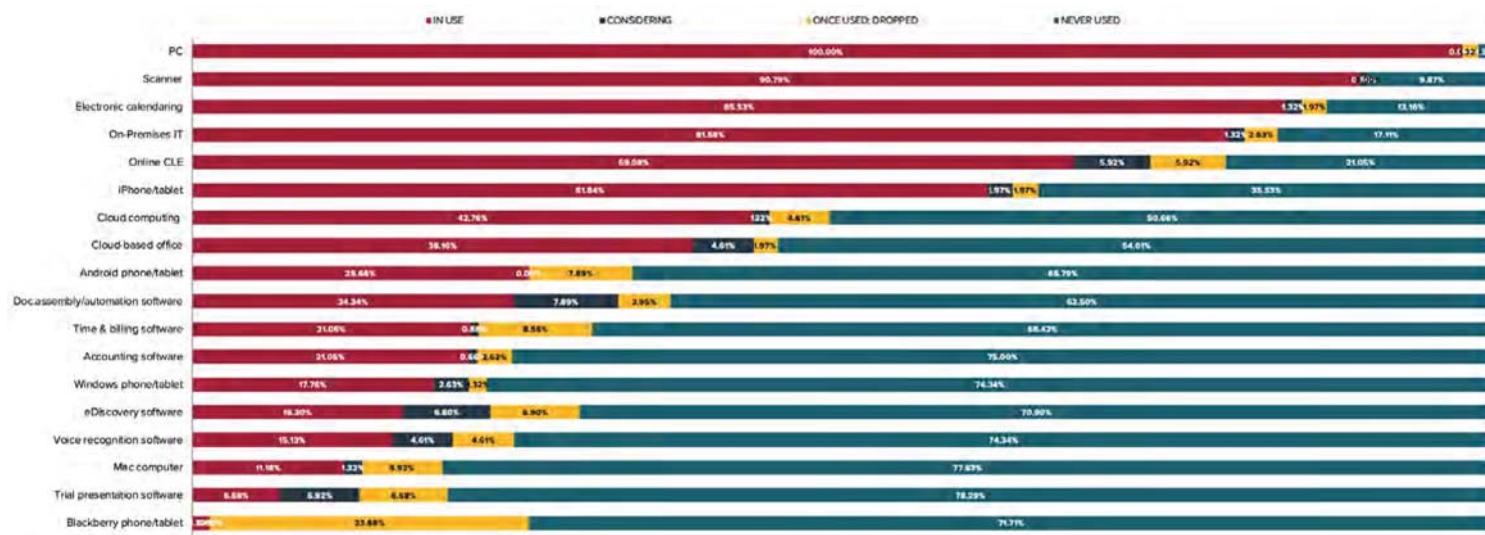




EXHIBIT 75: USE OF HARDWARE/SOFTWARE PRODUCTS AND TOOLS, IN-HOUSE COUNSEL, 2019

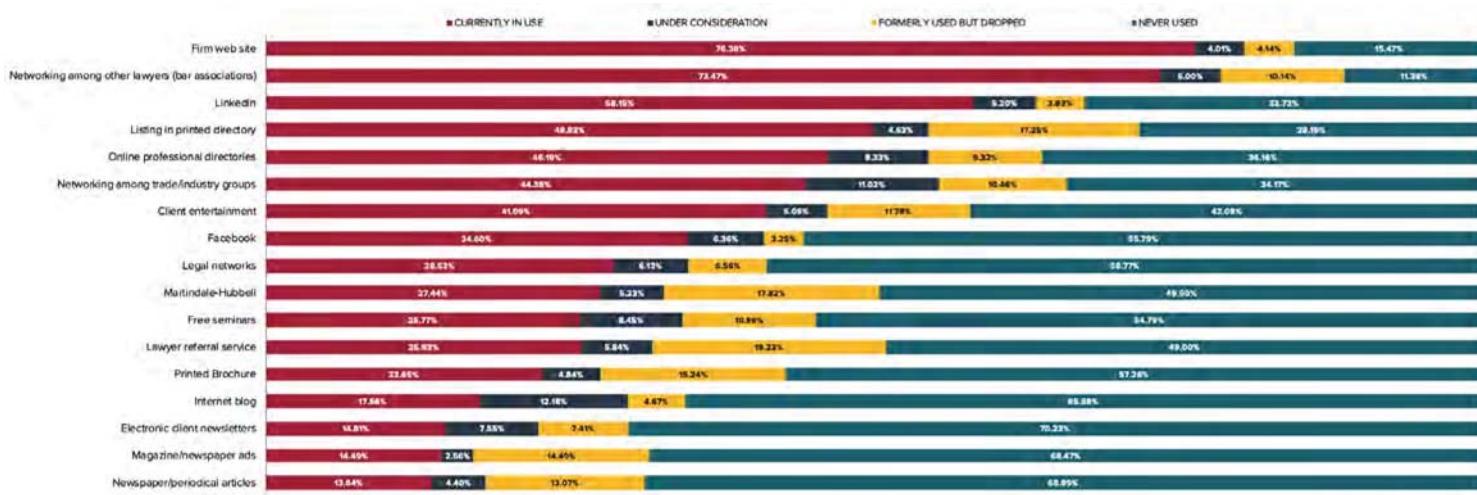


Comparative Use of Law Office Marketing Technologies, 2019

Attorneys have many alternatives to choose from regarding how to market their practices. Each alternative comes with high and low costs of entry and maintenance (**Exhibit 75A**).

Respondents rank their relative preferences on both their current and historic embracing of various vehicles and channels, while having a website and networking lead the pack (over 70% of respondents indicate current usage). While there is about a 10% abandonment of general and trade association networking, other drops identified include lawyer referral services and Martindale Hubbell (about 19%), listings in printed directories (17%), newspaper and magazine ads (14%) and client entertainment (12%).

EXHIBIT 75A: RANKED CURRENT AND HISTORIC USE OF LAW OFFICE MARKETING TOOLS AND CHANNELS





Other Aspects of Law Office Economics

This section summarizes the following economic aspects of the private practice of law in Ohio:

- Changes in client payment behaviors (2019 vs 2013)
- Law office overhead expenses and gross receipts
- Staffing patterns for administrative assistants/secretaries and legal assistants
- Salary levels for associates, legal assistants and administrative assistants/secretaries

Since 2013, private practitioners report moderate changes in their clients' behaviors with respect to billing and payments, however, there is an increased use of credit cards. Client payment practices shift with changing technologies. This is demonstrated in the two charts below (**Exhibit 76**).

EXHIBIT 76: CLIENT BILL PAYMENT BEHAVIORS, 2013 VS 2019

Policy	Much more often		More often		Slightly less often		Not at all	
	2019	2013	2019	2013	2019	2013	2019	2013
Paying Bills Later	14%	18%	36%	44%	10%	6%	41%	31%
Seeking to pay bills Over Time	17%	20%	31%	39%	6%	4%	44%	37%
Seeking Discounts	17%	22%	30%	32%	7%	4%	47%	42%
Seeking to Use Credit Cards	31%	17%	34%	34%	3%	3%	32%	46%



2018 Fixed Expenses and Gross Receipts per Attorney

Sole practitioners and firms provided financial information on 2018 fixed/operating expenses and gross revenues per attorney, which included self-reported overhead rates by firm size (**Exhibit 77**) and by office location (**Exhibit 78**). Both expenses and revenues are influenced by firm size with lower values clustered among small firms and larger values clustered by large firms.

The **median fixed expense per attorney** falls within the \$25,000-35,000 category by adjusting the Ohio column percentage total to reach 50%. The **median revenue per attorney** falls within \$175,000-210,000, determined by adjusting the Ohio column percentage to 50%. The median self-reported overhead rate lies between 27-32% (**Exhibit 77**).

EXHIBIT 77: DISTRIBUTIONS OF 2018 FIXED EXPENSES AND GROSS RECEIPTS PER ATTORNEY, AND OVERHEAD RATES BY SIZE OF FIRM

Fixed Expenses/ Attorney	Size of Firm						
	1	2	3 to 6	7 to 10	11 to 20	21 to 50	>50
<\$5K	29.8%	9.1%	16.5%	11.1%	11.8%	9.7%	11.5%
\$5-14.9K	21.4%	9.1%	17.4%	11.1%	29.4%	9.7%	7.7%
\$15-24.9K	11.8%	12.7%	11.6%	22.2%	5.9%	12.9%	-
\$25-34.9K	10.1%	9.1%	13.2%	7.4%	-	6.5%	11.5%
\$35-44.9K	5.0%	14.5%	3.3%	-	5.9%	9.7%	-
\$45-55.9K	4.6%	12.7%	8.3%	7.4%	11.8%	6.5%	3.8%
\$60-89.9K	8.0%	10.9%	9.9%	11.1%	17.6%	6.5%	7.7%
\$90-119.9K	3.4%	10.9%	9.1%	18.5%	5.9%	19.4%	3.8%
\$120-149.9K	3.4%	5.5%	5.8%	3.7%	11.8%	9.7%	15.4%
\$150-179.9K	1.3%	-	1.7%	3.7%	-	6.5%	7.7%
\$180K or >	1.3%	5.5%	3.3%	3.7%	-	3.2%	30.8%
Total	100%	100%	100%	100%	100%	100%	100%

Gross Revenues/ Attorney	Size of Firm						
	1	2	3 to 6	7 to 10	11 to 20	21 to 50	>50
<\$35K	14.8%	1.6%	1.5%	3.6%	-	3.1%	-
\$35-69.9K	14.00%	6.3%	2.3%	-	5.0%	-	-
\$70-104.9K	18.90%	9.5%	7.5%	10.7%	10.0%	-	-
\$105-139.9K	13.3%	12.7%	12.0%	-	5.0%	3.1%	-
\$140-174.9K	9.8%	7.9%	13.5%	3.6%	15.0%	3.1%	-
\$175-209.9K	6.1%	14.3%	25.6%	10.7%	5.0%	6.3%	7.1%
\$210-244.9K	4.2%	15.9%	12.0%	28.6%	20.0%	28.1%	-
\$245-299.9K	8.3%	11.1%	12.0%	25.0%	10.0%	21.9%	14.3%
\$300-499.9K	6.8%	15.9%	9.0%	10.7%	25.0%	31.3%	57.1%
\$500K+	3.8%	4.8%	4.5%	7.1%	5.0%	3.1%	21.4%
Total	100%	100%	100%	100%	100%	100%	100%

Overhead Rate	Size of Firm						
	1	2	3 to 6	7 to 10	11 to 20	21 to 50	>50
<9%	20.6%	-	5.7%	7.4%	10.5%	3.3%	4.8%
9-14%	14.9%	13.3%	6.5%	3.7%	10.5%	6.7%	9.5%
15-20%	12.6%	15.0%	10.6%	14.8%	5.3%	23.3%	19.0%
21-26%	7.3%	3.3%	11.4%	7.4%	5.3%	16.7%	-
27-32%	7.3%	16.7%	11.4%	14.8%	26.3%	3.3%	28.6%
33-38%	7.6%	5.0%	15.4%	11.1%	10.5%	10.0%	14.3%
39-44%	6.9%	11.7%	4.9%	18.5%	21.1%	10.0%	9.5%
45-50%	11.5%	16.7%	16.3%	11.1%	5.3%	20.0%	-
51-56%	3.1%	8.3%	4.9%	3.7%	-	6.7%	-
57-62%	2.3%	6.7%	6.5%	3.7%	5.3%	-	4.8%
>62%	6.1%	3.3%	6.5%	3.7%	-	-	9.5%
Total	100%	100%	100%	100%	100%	100%	100%

EXHIBIT 78: DISTRIBUTIONS OF 2018 FIXED EXPENSES AND GROSS RECEIPTS PER ATTORNEY, AND OVERHEAD RATES BY OFFICE LOCATION

Fixed Expenses/ Attorney	Office Location							
	Greater Cleveland	Greater Cincinnati	Greater Columbus	Greater Dayton	Northeast Region	Northwest Region	Southern Region	Ohio
<\$5K	26.4%	18.0%	21.9%	17.1%	21.6%	11.8%	22.0%	21.2%
\$5-14.9K	22.6%	16.0%	13.2%	8.6%	12.7%	23.5%	25.4%	17.3%
\$15-24.9K	10.4%	6.0%	11.4%	20.0%	12.7%	7.8%	15.3%	11.5%
\$25-34.9K	8.5%	16.0%	10.5%	5.7%	13.7%	7.8%	5.1%	10.0%
\$35-44.9K	5.7%	10.0%	4.4%	8.6%	2.9%	-	8.5%	5.4%
\$45-55.9K	5.7%	2.0%	10.5%	11.4%	6.9%	5.9%	3.4%	6.7%
\$60-89.9K	8.5%	2.0%	7.9%	5.7%	8.8%	17.6%	13.6%	9.0%
\$90-119.9K	4.7%	-	7.0%	5.7%	7.8%	21.6%	6.8%	7.3%
\$120-149.9K	2.8%	14.0%	5.3%	8.6%	8.8%	2.0%	-	5.6%
\$150-179.9K	2.8%	6.0%	2.6%	-	2.0%	-	-	2.1%
\$180K or >	1.9%	10.0%	5.3%	8.6%	2.0%	2.0%	-	3.8%
Total	100%	100%	100%	100%	100%	100%	100%	100%

Gross Revenues/ Attorney	Office Location							
	Greater Cleveland	Greater Cincinnati	Greater Columbus	Greater Dayton	Northeast Region	Northwest Region	Southern Region	Ohio
<\$35K	10.8%	3.8%	8.1%	7.9%	8.8%	3.5%	7.9%	10.3%
\$35-69.9K	11.7%	3.8%	4.9%	13.2%	9.6%	-	12.7%	9.2%
\$70-104.9K	18.3%	11.3%	8.9%	7.9%	12.3%	8.8%	15.9%	10.6%
\$105-139.9K	13.3%	5.7%	7.3%	5.3%	12.3%	15.8%	14.3%	7.9%
\$140-174.9K	7.5%	9.4%	6.5%	13.2%	16.7%	7.0%	6.3%	11.4%
\$175-209.9K	9.2%	9.4%	12.2%	10.5%	7.9%	17.5%	19.0%	11.5%
\$210-244.9K	6.7%	15.1%	7.3%	13.2%	7.9%	24.6%	7.9%	8.6%
\$245-299.9K	7.5%	7.5%	18.7%	18.4%	12.3%	3.5%	7.9%	11.5%
\$300-499.9K	9.2%	28.3%	20.3%	7.9%	8.8%	14.0%	3.2%	15.4%
\$500K+	5.8%	5.7%	5.7%	2.6%	3.5%	5.3%	4.8%	3.7%
Total	100%	100%	100%	100%	100%	100%	100%	100%

Overhead Rate	Office Location							
	Greater Cleveland	Greater Cincinnati	Greater Columbus	Greater Dayton	Northeast Region	Northwest Region	Southern Region	Ohio
<9%	13.8%	9.8%	15.7%	2.7%	14.6%	5.4%	14.1%	10.0%
9-14%	13.8%	9.8%	8.7%	13.5%	11.7%	16.1%	7.8%	8.1%
15-20%	13.8%	5.9%	14.8%	8.1%	11.7%	12.5%	18.8%	10.7%
21-26%	8.6%	15.7%	4.3%	8.1%	8.7%	7.1%	7.8%	10.0%
27-32%	8.6%	7.8%	15.7%	5.4%	12.6%	10.7%	10.9%	10.5%
33-38%	13.8%	11.8%	11.3%	16.2%	3.9%	8.9%	3.1%	14.1%
39-44%	8.6%	9.8%	7.0%	13.5%	7.8%	7.1%	7.8%	11.4%
45-50%	6.9%	15.7%	13.0%	21.6%	14.6%	16.1%	10.9%	12.4%
51-56%	2.6%	3.9%	3.5%	5.4%	3.9%	3.6%	7.8%	3.7%
57-62%	4.3%	3.9%	3.5%	2.7%	1.0%	8.9%	4.7%	3.5%
>62%	5.2%	5.9%	2.6%	2.7%	9.7%	3.6%	6.3%	5.7%
Total	100%	100%	100%	100%	100%	100%	100%	100%

Starting and Current Salary Levels for Associates, Legal Assistants and Administrative Assistants/Secretaries by Years of Experience

EXHIBIT 79: DISTRIBUTIONS OF 2019 ADMINISTRATIVE ASSISTANT/SECRETARY, LEGAL ASSISTANT AND ASSOCIATE SALARIES BY YEARS OF EXPERIENCE								
Administrative Assistant/Secretaries	No Experience		3 Years Experience		5 Years Experience		10 Years Experience	
	N	%	N	%	N	%	N	%
<\$25K	111	42.9	40	15.6	21	8.2	18	5.3
\$25-27K	44	17	58	22.6	33	12.8	19	5.6
\$28-30K	39	15.1	42	16.3	38	14.8	27	8
\$31-33K	19	7.3	31	12.1	33	12.8	36	10.7
\$34-36K	18	6.9	19	7.4	30	11.7	51	15.1
\$37-39K	9	3.5	24	9.3	26	10.1	30	8.9
\$40-42K	6	2.3	16	6.2	22	8.6	28	8.3
\$43-45K	5	1.9	11	4.3	14	5.4	26	7.7
\$46-48K	2	0.8	5	1.9	13	5.1	17	5
\$49-51K	1	0.4	4	1.6	12	4.7	28	8.3
\$52-54K	2	0.8	1	0.4	7	2.7	13	3.9
\$55-57K	1	0.4	4	1.6	2	0.8	11	3.3
\$58-60K	1	0.4	1	0.4	3	1.2	10	3
\$61-63K	1	0.4	1	0.4	2	0.8	8	2.4
Total	259	100	257	100	257	100	322	100
Legal Assistants	No Experience		3 Years Experience		5 Years Experience		10 Years Experience	
	N	%	N	%	N	%	N	%
<\$46K	119	77.3	77	49	61	37.2	62	28%
\$46-48K	11	7.1	29	18.5	20	12.2	26	12%
\$49-51K	7	4.5	16	10.2	23	14	17	8%
\$52-54K	-	-	7	4.5	11	6.7	27	12%
\$55-57K	5	3.2	8	5.1	9	5.5	12	5%
\$58-60K	-	-	7	4.5	12	7.3	17	8%
\$61-63K	-	-	-	1.3	6	3.7	13	6%
\$64-66K	4	2.6	4	2.5	4	2.4	10	5%
\$67-69K	-	-	-	1.3	10	6.1	9	4%
\$70-75K	-	-	-	1.3	-	1.2	14	6%
\$76-78K	-	-	-	1.3	-	0.6	3	1%
\$79-88K	-	-	-	-	-	0.6	6	3%
>\$88K	-	-	-	-	-	0.6	5	2%
Total	154	100%	157	100%	164	100%	221	100%
Associates	No Experience		3 Years Experience		5 Years Experience		10 Years Experience	
	N	%	N	%	N	%	N	%
<\$73K	191	69.7	115	44.1	59	24.5	37	16.4
\$73-85K	28	10.2	71	27.2	51	21.2	24	10.7
\$86-98K	18	6.6	22	8.4	58	24.1	22	9.8
\$99-111K	17	6.2	15	5.7	20	8.3	54	24
\$112-124K	14	5.1	12	4.6	10	4.1	25	11.1
\$125-137K	4	1.5	17	6.5	14	5.8	12	5.3
\$138-151K	-	-	5	1.9	20	8.3	19	8.4
\$152-164K	-	-	-	-	6	2.5	8	3.6
\$165-177K	-	-	-	-	-	-	10	4.4
\$178-190K	-	-	-	-	-	-	3	1.3
\$191-203K	-	-	-	-	-	-	3	1.3
\$204-216K	-	-	-	-	-	-	3	1.3
Total	259	100%	257	100%	241	100%	225	100%



Associate and Legal Assistant Salaries by Firm Size and Office Location

Exhibits 80 to 85 distribute associate, legal assistant and administrative assistant/secretary salary levels in 2019 based on their level of experience by firm size and office location. Income is directly correlated with both firm size and years of experience.

EXHIBIT 80: DISTRIBUTIONS OF 2019 SALARY LEVELS OF ASSOCIATES BY LEVEL OF EXPERIENCE AND SIZE OF FIRM

No Experience	Firm Size								Ohio
	1	2	3 to 6	7 to 10	11 to 20	21 to 50	>50		
<\$73K	95%	87%	90%	80%	67%	59%	6%	72%	
\$73-85K	5%	9%	6%	12%	22%	18%	9%	11%	
\$86-98K	-	4%	1%	4%	7%	18%	18%	7%	
\$99-111K	-	-	2%	-	-	3%	29%	5%	
\$112-124K	-	-	1%	-	4%	-	32%	5%	
\$125-137K	-	-	-	4%	-	3%	3%	1%	
\$152-164K	-	-	-	-	-	-	3%	0%	
Total	100%								

3 Years Experience	Firm Size								Ohio
	1	2	3 to 6	7 to 10	11 to 20	21 to 50	>50		
<\$73K	75%	69%	55%	68%	30%	30%	-	45%	
\$73-85K	19%	15%	39%	16%	37%	32%	6%	28%	
\$86-98K	-	4%	2%	5%	22%	16%	18%	9%	
\$99-111K	-	12%	3%	5%	4%	14%	6%	6%	
\$112-124K	-	-	1%	-	-	3%	21%	4%	
\$125-137K	-	-	-	-	-	5%	38%	6%	
\$138-151K	-	-	-	5%	4%	-	9%	2%	
\$152-164K	-	-	-	-	4%	-	3%	1%	
\$165-177K	6%	-	-	-	-	-	-	-	
Total	100%								

5 Years Experience	Firm Size								Ohio
	1	2	3 to 6	7 to 10	11 to 20	21 to 50	>50		
<\$73K	47%	44%	38%	18%	12%	13%	-	25%	
\$73-85K	33%	11%	27%	47%	15%	21%	-	22%	
\$86-98K	7%	22%	26%	-	58%	32%	9%	25%	
\$99-111K	-	6%	7%	18%	4%	11%	15%	9%	
\$112-124K	7%	11%	-	-	4%	13%	3%	4%	
\$125-137K	-	-	1%	-	4%	5%	21%	5%	
\$138-151K	7%	-	1%	12%	-	5%	36%	8%	
\$152-164K	-	6%	-	6%	4%	-	9%	3%	
\$165-177K	-	-	-	-	-	-	3%	0%	
>\$255K	-	-	-	-	-	-	3%	0%	
Total	100%								

10 Years Experience	Firm Size								Ohio
	1	2	3 to 6	7 to 10	11 to 20	21 to 50	>50		
<\$73K	40.0%	24.0%	26.7%	15.8%	-	5.9%	-	16.8%	
\$73-85K	13.3%	8.0%	16.0%	15.8%	9.1%	8.8%	-	10.9%	
\$86-98K	6.7%	8.0%	16.0%	10.5%	9.1%	5.9%	-	9.5%	
\$99-111K	6.7%	20.0%	21.3%	31.6%	45.5%	38.2%	10.0%	24.5%	
\$112-124K	13.3%	8.0%	9.3%	5.3%	9.1%	17.6%	16.7%	11.4%	
\$125-137K	13.3%	8.0%	5.3%	-	4.5%	5.9%	3.3%	5.5%	
\$138-151K	6.7%	4.0%	1.3%	-	9.1%	8.8%	30.0%	7.7%	
\$152-164K	-	-	1.3%	10.5%	-	8.8%	6.7%	3.6%	
\$165-177K	-	4.0%	1.3%	5.3%	-	-	20.0%	4.1%	
\$178-190K	-	8.0%	-	-	9.1%	-	-	0.9%	
\$191-203K	-	4.0%	-	-	-	-	3.3%	1.4%	
\$204-216K	-	4.0%	-	-	4.5%	-	3.3%	1.4%	
\$217-229K	-	-	1.3%	-	-	-	3.3%	0.9%	
\$243-255K	-	-	-	5.3%	-	-	-	0.5%	
>\$255K	-	4.0%	-	-	-	-	3.3%	0.9%	
Total	100%								



EXHIBIT 81: DISTRIBUTIONS OF 2019 SALARY LEVELS OF ASSOCIATES BY LOCATION AND YEARS OF EXPERIENCE

No Experience	Office Location							
	Greater Cleveland	Greater Cincinnati	Greater Columbus	Greater Dayton	Northeast Region	Northwest Region	Southern Region	Ohio
<\$73K	64.4%	42.4%	65.8%	61.5%	84.3%	83.3%	92.0%	70.4%
\$73-85K	4.4%	30.3%	6.8%	7.7%	7.8%	10.0%	8.0%	10.0%
\$86-98K	15.6%	3.0%	6.8%	7.7%	3.9%	6.7%	-	6.7%
\$99-111K	4.4%	12.1%	8.2%	15.4%	3.9%	-	-	5.9%
\$112-124K	8.9%	9.1%	9.6%	-	-	-	-	5.2%
\$125-137K	2.2%	3.0%	1.4%	7.7%	-	-	-	1.5%
\$152-164K	-	-	1.4%	-	-	-	-	0.4%
Total	100%	100%	100%	100%	100%	100%	100%	100%
3 Years Experience	Office Location							
	Greater Cleveland	Greater Cincinnati	Greater Columbus	Greater Dayton	Northeast Region	Northwest Region	Southern Region	Ohio
<\$73K	45.5%	25.0%	37.3%	41.2%	45.7%	53.3%	85.7%	44.7%
\$73-85K	22.7%	28.1%	28.4%	17.6%	37.0%	30.0%	14.3%	27.2%
\$86-98K	11.4%	15.6%	1.5%	5.9%	15.2%	6.7%	-	8.2%
\$99-111K	6.8%	-	9.0%	11.8%	2.2%	10.0%	-	5.8%
\$112-124K	4.5%	6.3%	10.4%	-	-	-	-	4.3%
\$125-137K	6.8%	15.6%	9.0%	17.6%	-	-	-	6.6%
\$138-151K	2.3%	6.3%	3.0%	-	-	-	-	1.9%
\$152-164K	-	-	1.5%	5.9%	-	-	-	0.8%
\$165-177K	-	3.1%	-	-	-	-	-	0.4%
Total	100%	100%	100%	100%	100%	100%	100%	100%
5 Years Experience	Office Location							
	Greater Cleveland	Greater Cincinnati	Greater Columbus	Greater Dayton	Northeast Region	Northwest Region	Southern Region	Ohio
<\$73K	27.9%	12.0%	11.1%	15.4%	25.5%	34.6%	70.0%	24.9%
\$73-85K	20.9%	12.0%	27.0%	38.5%	17.0%	23.1%	15.0%	21.5%
\$86-98K	18.6%	28.0%	22.2%	15.4%	36.2%	26.9%	10.0%	24.1%
\$99-111K	11.6%	12.0%	3.2%	-	14.9%	7.7%	5.0%	8.4%
\$112-124K	7.0%	4.0%	4.8%	7.7%	4.3%	-	-	4.2%
\$125-137K	7.0%	8.0%	9.5%	-	-	3.8%	-	5.1%
\$138-151K	4.7%	12.0%	15.9%	23.1%	2.1%	3.8%	-	8.4%
\$152-164K	-	12.0%	4.8%	-	-	-	-	2.5%
\$165-177K	2.3%	-	-	-	-	-	-	0.4%
>\$255K	-	-	1.6%	-	-	-	-	0.4%
Total	100%	100%	100%	100%	100%	100%	100%	100%
10 Years Experience	Office Location							
	Greater Cleveland	Greater Cincinnati	Greater Columbus	Greater Dayton	Northeast Region	Northwest Region	Southern Region	Ohio
<\$73K	21.6%	4.2%	6.9%	8.3%	15.6%	32.0%	36.4%	16.6%
\$73-85K	13.5%	4.2%	8.6%	16.7%	15.6%	8.0%	9.1%	10.8%
\$86-98K	-	12.5%	13.8%	-	6.7%	16.0%	18.2%	9.9%
\$99-111K	21.6%	29.2%	20.7%	25.0%	33.3%	24.0%	13.6%	24.2%
\$112-124K	16.2%	12.5%	3.4%	-	20.0%	12.0%	9.1%	11.2%
\$125-137K	5.4%	12.5%	5.2%	8.3%	4.4%	-	4.5%	5.4%
\$138-151K	13.5%	12.5%	12.1%	16.7%	-	4.0%	-	8.1%
\$152-164K	5.4%	-	5.2%	8.3%	-	4.0%	-	3.1%
\$165-177K	-	8.3%	10.3%	16.7%	-	-	-	4.5%
\$178-190K	-	-	3.4%	-	-	-	-	1.3%
\$191-203K	2.7%	-	1.7%	-	-	-	4.5%	1.3%
\$204-216K	-	-	3.4%	-	2.2%	-	-	1.3%
\$217-229K	-	4.2%	1.7%	-	-	-	-	0.9%
\$243-255K	-	-	1.7%	-	-	-	-	0.4%
>\$255K	-	-	1.7%	-	2.2%	-	-	0.9%
Total	100%	100%	100%	100%	100%	100%	100%	100%



EXHIBIT 82: DISTRIBUTIONS OF 2019 SALARY LEVELS OF LEGAL ASSISTANTS BY LEVEL OF EXPERIENCE AND FIRM SIZE

	Firm Size							
No Experience	1	2	3 to 6	7 to 10	11 to 20	21 to 50	>50	Ohio
<\$46K	88%	100%	90%	69%	67%	64%	38%	78%
\$46-48K	4%	-	4%	31%	-	4%	19%	7%
\$49-51K	4%	-	2%	-	11%	8%	13%	5%
\$52-54K	-	-	2%	-	11%	-	6%	2%
\$55-57K	-	-	2%	-	11%	8%	6%	3%
\$58-60K	4%	-	-	-	-	4%	6%	2%
\$64-66K	-	-	-	-	-	8%	6%	2%
\$67-69K	-	-	-	-	-	4%	-	1%
>\$88	-	-	-	-	-	-	6%	1%
Total	100%							
3 Years Experience	1	2	3 to 6	7 to 10	11 to 20	21 to 50	>50	Ohio
<\$46K	73.1%	69.2%	54.9%	64.3%	22.2%	25.9%	18.8%	49.4%
\$46-48K	15.4%	7.7%	23.5%	21.4%	11.1%	25.9%	6.3%	18.6%
\$49-51K	3.8%	23.1%	5.9%	7.1%	11.1%	14.8%	18.8%	10.3%
\$52-54K	-	-	3.9%	-	44.4%	-	6.3%	4.5%
\$55-57K	-	-	5.9%	-	-	7.4%	18.8%	5.1%
\$58-60K	3.8%	-	3.9%	-	11.1%	3.7%	12.5%	4.5%
\$61-63K	-	-	2.0%	-	-	3.7%	-	1.3%
\$64-66K	-	-	-	71%	-	7.4%	6.3%	2.6%
\$67-69K	-	-	-	-	-	3.7%	-	0.6%
\$73-75K	-	-	-	-	-	7.4%	-	1.3%
\$79-82K	3.8%	-	-	-	-	-	6.3%	1.3%
>\$88	-	-	-	-	-	-	6.3%	0.6%
Total	100%							
5 Years Experience	1	2	3 to 6	7 to 10	11 to 20	21 to 50	>50	Ohio
<\$46K	55.6%	64.3%	39.2%	58.8%	9.1%	15.4%	11.8%	37.4%
\$46-48K	11.1%	7.1%	15.7%	11.8%	27.3%	7.7%	5.9%	12.3%
\$49-51K	11.1%	21.4%	23.5%	5.9%	-	11.5%	5.9%	14.1%
\$52-54K	7.4%	-	2.0%	11.8%	9.1%	15.4%	5.9%	6.7%
\$55-57K	-	71%	5.9%	-	9.1%	7.7%	11.8%	5.5%
\$58-60K	3.7%	-	7.8%	-	27.3%	11.5%	5.9%	7.4%
\$61-63K	3.7%	-	3.9%	-	9.1%	-	11.8%	3.7%
\$64-66K	-	-	2.0%	-	9.1%	3.8%	5.9%	2.5%
\$67-69K	-	-	-	11.8%	-	19.2%	17.6%	6.1%
\$70-72K	-	-	-	-	-	-	5.9%	0.6%
\$76-78K	-	-	-	-	-	3.8%	-	0.6%
\$79-82K	-	-	-	-	-	3.8%	-	0.6%
\$83-85K	3.7%	-	-	-	-	-	-	0.6%
\$86-88K	3.7%	-	-	-	-	-	5.9%	1.2%
>\$88K	-	-	-	-	-	-	5.9%	0.6%
Total	100%							
10 Years Experience	1	2	3 to 6	7 to 10	11 to 20	21 to 50	>50	Ohio
<\$46K	42.2%	50.0%	27.5%	40.0%	-	7.4%	5.3%	28.1%
\$46-48K	15.6%	19.2%	13.0%	5.0%	6.7%	7.4%	5.3%	11.8%
\$49-51K	6.7%	3.8%	14.5%	5.0%	6.7%	3.7%	-	7.7%
\$52-54K	8.9%	3.8%	14.5%	15.0%	20.0%	14.8%	10.5%	12.2%
\$55-57K	6.7%	3.8%	7.2%	10.0%	6.7%	-	-	5.4%
\$58-60K	11.1%	3.8%	5.8%	-	6.7%	14.8%	10.5%	7.7%
\$61-63K	4.4%	3.8%	4.3%	-	20.0%	11.1%	5.3%	5.9%
\$64-66K	2.2%	-	4.3%	-	20.0%	3.7%	10.5%	4.5%
\$67-69K	-	3.8%	1.4%	15.0%	-	11.1%	5.3%	4.1%
\$70-72K	-	-	1.4%	5.0%	-	14.8%	5.3%	3.2%
\$73-75K	-	-	-	-	13.3%	-	21.1%	2.7%
\$76-78K	-	3.8%	2.9%	-	-	-	-	1.4%
\$79-82K	-	-	2.9%	-	-	3.7%	10.5%	2.3%
\$83-85K	-	-	-	-	-	3.7%	-	0.5%
\$86-88K	-	-	-	5.0%	-	-	-	0.5%
>\$88	2.2%	3.8%	-	-	-	3.7%	10.5%	2.3%
Total	100%							



EXHIBIT 83: DISTRIBUTIONS OF 2019 SALARY LEVELS OF LEGAL ASSISTANTS BY LEVEL OF EXPERIENCE AND OFFICE LOCATION

No Experience	Office Location							
	Greater Cleveland	Greater Cincinnati	Greater Columbus	Greater Dayton	Northeast Region	Northwest Region	Southern Region	Ohio
<\$46K	76.7%	73.7%	53.8%	50.0%	88.2%	94.4%	100.0%	77.8%
\$46-48K	10.0%	-	15.4%	30.0%	2.9%	-	-	7.2%
\$49-51K	3.3%	5.3%	7.7%	-	2.9%	5.6%	-	3.9%
\$52-54K	-	-	7.7%	10.0%	-	-	-	2.0%
\$55-57K	3.3%	15.8%	3.8%	-	-	-	-	3.3%
\$58-60K	-	-	3.8%	10.0%	2.9%	-	-	2.0%
\$64-66K	3.3%	5.3%	3.8%	-	2.9%	-	-	2.6%
\$67-69K	3.3%	-	-	-	-	-	-	0.7%
>\$88	-	-	3.8%	-	-	-	-	0.7%
Total	100%	100%	100%	100%	100%	100%	100%	100%
3 Years Experience	Office Location							
	Greater Cleveland	Greater Cincinnati	Greater Columbus	Greater Dayton	Northeast Region	Northwest Region	Southern Region	Ohio
<\$46K	38.7%	45.0%	25.9%	30.0%	62.9%	72.2%	73.3%	49.4%
\$46-48K	25.8%	10.0%	11.1%	40.0%	17.1%	16.7%	20.0%	18.6%
\$49-51K	6.5%	10.0%	25.9%	-	8.6%	5.6%	6.7%	10.3%
\$52-54K	9.7%	5.0%	7.4%	-	2.9%	-	-	4.5%
\$55-57K	-	10.0%	7.4%	20.0%	2.9%	-	-	4.5%
\$58-60K	6.5%	10.0%	7.4%	-	-	5.6%	-	4.5%
\$61-63K	6.5%	-	-	-	-	-	-	1.3%
\$64-66K	3.2%	5.0%	3.7%	-	2.9%	-	-	2.6%
\$67-69K	-	5.0%	3.7%	-	-	-	-	1.3%
\$73-75K	3.2%	-	-	10.0%	-	-	-	1.3%
\$79-82K	-	-	3.7%	-	2.9%	-	-	1.3%
>\$88	-	-	3.7%	-	-	-	-	0.6%
Total	100%	100%	100%	100%	100%	100%	100%	100%
5 Years Experience	Office Location							
	Greater Cleveland	Greater Cincinnati	Greater Columbus	Greater Dayton	Northeast Region	Northwest Region	Southern Region	Ohio
<\$46K	27.3%	12.5%	16.7%	18.2%	55.3%	68.4%	56.3%	37.4%
\$46-48K	9.1%	25.0%	6.7%	27.3%	7.9%	10.5%	18.8%	12.3%
\$49-51K	21.2%	6.3%	13.3%	18.2%	7.9%	10.5%	25.0%	14.1%
\$52-54K	6.1%	6.3%	16.7%	-	7.9%	-	-	6.7%
\$55-57K	3.0%	6.3%	10.0%	9.1%	5.3%	5.3%	-	5.5%
\$58-60K	12.1%	18.8%	6.7%	9.1%	5.3%	-	-	7.4%
\$61-63K	6.1%	12.5%	3.3%	-	-	5.3%	-	3.7%
\$64-66K	3.0%	-	6.7%	-	-	-	-	1.8%
\$67-69K	9.1%	12.5%	10.0%	9.1%	2.6%	-	-	6.1%
\$70-72K	-	-	3.3%	-	2.6%	-	-	1.2%
\$76-78K	-	-	-	9.1%	-	-	-	0.6%
\$79-82K	3.0%	-	-	-	-	-	-	0.6%
\$83-85K	-	-	3.3%	-	-	-	-	0.6%
\$86-88K	-	-	-	-	5.3%	-	-	1.2%
>\$88K	-	-	3.3%	-	-	-	-	0.6%
Total	100%	100%	100%	100%	100%	100%	100%	100%
10 Years Experience	Office Location							
	Greater Cleveland	Greater Cincinnati	Greater Columbus	Greater Dayton	Northeast Region	Northwest Region	Southern Region	Ohio
<\$46K	20.0%	10.7%	17.4%	19.0%	28.8%	62.5%	55.0%	28.1%
\$46-48K	6.7%	17.9%	2.2%	14.3%	17.3%	16.7%	10.0%	11.8%
\$49-51K	10.0%	7.1%	10.9%	9.5%	5.8%	-	10.0%	7.7%
\$52-54K	20.0%	10.7%	4.3%	14.3%	13.5%	12.5%	15.0%	12.2%
\$55-57K	-	7.1%	6.5%	4.8%	9.6%	-	5.0%	5.4%
\$58-60K	10.0%	-	13.0%	9.5%	11.5%	-	-	7.7%
\$61-63K	3.3%	10.7%	10.9%	4.8%	3.8%	4.2%	-	5.9%
\$64-66K	10.0%	14.3%	2.2%	-	1.9%	4.2%	-	4.5%
\$67-69K	-	7.1%	8.7%	9.5%	1.9%	-	-	4.1%
\$70-72K	10.0%	3.6%	2.2%	-	-	-	5.0%	2.7%
\$73-75K	-	3.6%	8.7%	4.8%	1.9%	-	-	3.2%
\$76-78K	-	-	4.3%	4.8%	-	-	-	1.4%
\$79-82K	6.7%	7.1%	-	-	1.9%	-	-	2.3%
\$83-85K	-	-	-	4.8%	-	-	-	0.5%
\$86-88K	-	-	2.2%	-	-	-	-	0.5%
>\$88K	3.3%	-	6.5%	-	1.9%	-	-	2.3%
Total	100%	100%	100%	100%	100%	100%	100%	100%



EXHIBIT 84: PERCENT DISTRIBUTIONS OF 2019 ADMINISTRATIVE ASSISTANT/SECRETARY SALARY LEVELS BY FIRM SIZE

No Experience	Firm Size								Ohio
	1	2	3 to 6	7 to 10	11 to 20	21 to 50	>50		
<\$25K	70.7%	42.9%	46.1%	35.0%	26.3%	11.5%	6.3%	43.0%	
\$25-27K	10.3%	17.9%	19.1%	40.0%	10.5%	19.2%	6.3%	17.2%	
\$28-30K	3.4%	21.4%	12.4%	10.0%	36.8%	38.5%	6.3%	15.2%	
\$31-33K	5.2%	10.7%	9.0%	10.0%	-	3.8%	12.5%	7.4%	
\$34-36K	3.4%	3.6%	7.9%	5.0%	10.5%	7.7%	18.8%	7.0%	
\$37-39K	3.4%	-	2.2%	-	-	11.5%	12.5%	3.5%	
\$40-42K	-	3.6%	11%	-	5.3%	-	12.5%	2.0%	
\$43-45K	-	-	1.1%	-	5.3%	3.8%	6.3%	1.6%	
\$46-48K	-	-	1.1%	-	-	-	6.3%	0.8%	
\$49-51K	-	-	-	-	-	3.8%	-	0.4%	
\$52-54K	-	-	-	-	5.3%	-	6.3%	0.8%	
\$55-57K	1.7%	-	-	-	-	-	-	0.4%	
\$58-60K	1.7%	-	-	-	-	-	-	0.4%	
>\$63K	-	-	-	-	-	-	6.3%	0.4%	
Total	100%								
3 Years Experience	Firm Size								Ohio
	1	2	3 to 6	7 to 10	11 to 20	21 to 50	>50		
<\$25K	37.7%	17.9%	10.3%	13.6%	4.5%	3.6%	6.3%	15.6%	
\$25-27K	28.3%	25.0%	28.7%	22.7%	18.2%	7.1%	-	22.7%	
\$28-30K	3.8%	21.4%	20.7%	27.3%	9.1%	25.0%	6.3%	16.4%	
\$31-33K	9.4%	10.7%	16.1%	13.6%	13.6%	10.7%	-	12.1%	
\$34-36K	5.7%	7.1%	4.6%	4.5%	13.6%	17.9%	6.3%	7.4%	
\$37-39K	3.8%	7.1%	6.9%	-	22.7%	14.3%	31.3%	9.4%	
\$40-42K	3.8%	7.1%	4.6%	9.1%	4.5%	10.7%	12.5%	6.3%	
\$43-45K	3.8%	-	4.6%	9.1%	9.1%	-	6.3%	4.3%	
\$46-48K	-	-	2.3%	-	-	-	12.5%	1.6%	
\$49-51K	-	-	3.6%	1.1%	-	3.6%	6.3%	1.6%	
\$52-54K	-	-	-	-	-	-	6.3%	0.4%	
\$55-57K	3.8%	-	-	-	4.5%	3.6%	-	1.6%	
\$58-60K	-	-	-	-	-	3.6%	-	0.4%	
>\$63K	-	-	-	-	-	-	6.3%	0.4%	
Total	100%								
5 Years Experience	Firm Size								Ohio
	1	2	3 to 6	7 to 10	11 to 20	21 to 50	>50		
<\$25K	26.9%	7.1%	4.6%	-	-	3.3%	-	8.2%	
\$25-27K	26.9%	17.9%	9.2%	19.0%	4.8%	-	5.9%	12.9%	
\$28-30K	13.5%	14.3%	19.5%	19.0%	14.3%	10.0%	-	14.8%	
\$31-33K	5.8%	14.3%	18.4%	14.3%	14.3%	10.0%	5.9%	12.9%	
\$34-36K	5.8%	10.7%	12.6%	19.0%	9.5%	23.3%	-	11.7%	
\$37-39K	5.8%	3.6%	13.8%	4.8%	14.3%	20.0%	-	10.2%	
\$40-42K	7.7%	17.9%	6.9%	9.5%	14.3%	6.7%	-	8.6%	
\$43-45K	3.8%	3.6%	5.7%	-	-	10.0%	17.6%	5.5%	
\$46-48K	-	-	4.6%	4.8%	14.3%	6.7%	17.6%	5.1%	
\$49-51K	-	-	10.7%	2.3%	4.8%	4.8%	-	23.5%	4.3%
\$52-54K	-	-	-	-	4.8%	-	17.6%	2.7%	
\$55-57K	-	-	-	4.8%	-	-	5.9%	0.8%	
\$58-60K	3.8%	-	-	-	4.8%	-	-	1.2%	
\$61-63K	-	-	-	-	-	3.3%	-	0.4%	
>\$63K	-	-	-	-	-	3.3%	5.9%	0.8%	
Total	100%								
10 Years Experience	Firm Size								Ohio
	1	2	3 to 6	7 to 10	11 to 20	21 to 50	>50		
<\$25K	17.4%	2.2%	1.0%	-	-	3.1%	-	5.4%	
\$25-27K	9.3%	6.7%	5.8%	4.0%	4.2%	-	-	5.7%	
\$28-30K	10.5%	13.3%	9.6%	-	-	3.1%	5.3%	8.1%	
\$31-33K	15.1%	13.3%	8.7%	16.0%	8.3%	6.3%	-	10.7%	
\$34-36K	12.8%	15.6%	21.2%	16.0%	12.5%	9.4%	5.3%	15.2%	
\$37-39K	8.1%	6.7%	11.5%	16.0%	12.5%	3.1%	-	9.0%	
\$40-42K	8.1%	13.3%	4.8%	8.0%	4.2%	21.9%	-	8.4%	
\$43-45K	3.5%	2.2%	12.5%	12.0%	8.3%	9.4%	5.3%	7.8%	
\$46-48K	2.3%	2.2%	7.7%	4.0%	12.5%	6.3%	-	5.1%	
\$49-51K	5.8%	4.4%	8.7%	8.0%	8.3%	15.6%	15.8%	8.4%	
\$52-54K	-	6.7%	1.0%	4.0%	8.3%	3.1%	21.1%	3.6%	
\$55-57K	-	2.2%	1.9%	8.0%	-	9.4%	15.8%	3.3%	
\$58-60K	2.3%	-	1.9%	-	8.3%	3.1%	15.8%	3.0%	
\$61-63K	1.2%	2.2%	1.9%	-	8.3%	-	5.3%	2.1%	
>\$63K	3.5%	8.9%	1.9%	4.0%	4.2%	6.3%	10.5%	4.5%	
Total	100%								



EXHIBIT 85: PERCENT DISTRIBUTIONS OF 2019 ADMINISTRATIVE ASSISTANT/SECRETARY SALARY LEVELS BY EXPERIENCE AND OFFICE LOCATION

No Experience	Office Location							
	Greater Cleveland	Greater Cincinnati	Greater Columbus	Greater Dayton	Northeast Region	Northwest Region	Southern Region	Ohio
<\$25K	34.1%	18.2%	27.8%	53.8%	51.8%	60.0%	58.3%	43.2%
\$25-27K	12.2%	4.5%	16.7%	7.7%	23.2%	22.9%	19.4%	17.1%
\$28-30K	24.4%	27.3%	11.1%	23.1%	12.5%	11.4%	5.6%	14.8%
\$31-33K	9.8%	9.1%	7.4%	7.7%	5.4%	2.9%	11.1%	7.4%
\$34-36K	12.2%	27.3%	9.3%	-	1.8%	-	2.8%	7.0%
\$37-39K	4.9%	4.5%	11.1%	-	-	-	-	3.5%
\$40-42K	-	4.5%	1.9%	-	1.8%	2.9%	2.8%	1.9%
\$43-45K	-	4.5%	3.7%	77%	1.8%	-	-	1.9%
\$46-48K	-	-	1.9%	-	1.8%	-	-	0.8%
\$49-51K	2.4%	-	-	-	-	-	-	0.4%
\$52-54K	-	-	3.7%	-	-	-	-	0.8%
\$55-57K	-	-	1.9%	-	-	-	-	0.4%
\$58-60K	-	-	1.9%	-	-	-	-	0.4%
\$61-63K	-	-	1.9%	-	-	-	-	0.4%
>\$63K	-	-	1.9%	-	-	-	-	0.4%
Total	100%	100%	100%	100%	100%	100%	100%	100%

3 Years Experience	Greater Cleveland	Greater Cincinnati	Greater Columbus	Greater Dayton	Northeast Region	Northwest Region	Southern Region	Ohio
<\$25K	7.5%	9.1%	8.0%	6.7%	30.5%	10.8%	25.0%	15.7%
\$25-27K	20.0%	-	14.0%	40.0%	20.3%	35.1%	37.5%	22.7%
\$28-30K	15.0%	9.1%	16.0%	6.7%	22.0%	24.3%	9.4%	16.5%
\$31-33K	12.5%	13.6%	8.0%	20.0%	8.5%	18.9%	12.5%	12.2%
\$34-36K	15.0%	9.1%	8.0%	-	8.5%	2.7%	3.1%	7.5%
\$37-39K	10.0%	27.3%	8.0%	13.3%	5.1%	2.7%	9.4%	9.0%
\$40-42K	7.5%	18.2%	14.0%	-	-	2.7%	3.1%	6.3%
\$43-45K	2.5%	13.6%	8.0%	-	1.7%	2.7%	-	3.9%
\$46-48K	2.5%	-	6.0%	-	1.7%	-	-	2.0%
\$49-51K	5.0%	-	2.0%	-	1.7%	-	-	1.6%
\$52-54K	-	-	2.0%	-	-	-	-	0.4%
\$55-57K	2.5%	-	4.0%	6.7%	-	-	-	1.6%
\$58-60K	-	-	-	6.7%	-	-	-	0.4%
>\$63K	-	-	2.0%	-	-	-	-	0.4%
Total	100%	100%	100%	100%	100%	100%	100%	100%

5 Years Experience	Greater Cleveland	Greater Cincinnati	Greater Columbus	Greater Dayton	Northeast Region	Northwest Region	Southern Region	Ohio
<\$25K	8.7%	-	3.7%	-	18.9%	-	17.9%	8.2%
\$25-27K	6.5%	8.7%	5.6%	11.8%	17.0%	23.5%	21.4%	12.9%
\$28-30K	17.4%	-	7.4%	17.6%	17.0%	23.5%	21.4%	14.9%
\$31-33K	8.7%	-	18.5%	17.6%	15.1%	14.7%	10.7%	12.9%
\$34-36K	15.2%	13.0%	5.6%	17.6%	9.4%	20.6%	7.1%	11.8%
\$37-39K	13.0%	17.4%	7.4%	11.8%	5.7%	8.8%	14.3%	10.2%
\$40-42K	10.9%	17.4%	7.4%	5.9%	11.3%	-	7.1%	8.6%
\$43-45K	6.5%	13.0%	11.1%	-	-	5.9%	-	5.5%
\$46-48K	2.2%	8.7%	9.3%	11.8%	-	2.9%	-	4.3%
\$49-51K	2.2%	13.0%	13.0%	-	1.9%	-	-	4.7%
\$52-54K	6.5%	4.3%	1.9%	-	3.8%	-	-	2.7%
\$55-57K	-	4.3%	1.9%	-	-	-	-	0.8%
\$58-60K	-	-	5.6%	-	-	-	-	1.2%
\$61-63K	2.2%	-	-	-	-	-	-	0.4%
>\$63K	-	-	1.9%	5.9%	-	-	-	0.8%
Total	100%	100%	100%	100%	100%	100%	100%	100%

10 Years Experience	Greater Cleveland	Greater Cincinnati	Greater Columbus	Greater Dayton	Northeast Region	Northwest Region	Southern Region	Ohio
<\$25K	3.8%	-	2.9%	4.2%	14.9%	-	5.7%	5.4%
\$25-27K	3.8%	2.9%	1.4%	4.2%	8.1%	8.5%	11.4%	5.7%
\$28-30K	5.8%	-	2.9%	-	13.5%	10.6%	20.0%	8.1%
\$31-33K	11.5%	-	5.8%	8.3%	20.3%	6.4%	17.1%	10.7%
\$34-36K	15.4%	8.8%	10.1%	16.7%	12.2%	27.7%	20.0%	15.2%
\$37-39K	9.6%	5.9%	5.8%	25.0%	5.4%	14.9%	5.7%	9.0%
\$40-42K	15.4%	14.7%	1.4%	4.2%	6.8%	10.6%	8.6%	8.4%
\$43-45K	7.7%	11.8%	11.6%	8.3%	4.1%	4.3%	8.6%	7.8%
\$46-48K	5.8%	8.8%	4.3%	4.2%	1.4%	10.6%	2.9%	5.1%
\$49-51K	5.8%	5.9%	18.8%	12.5%	4.1%	6.4%	-	8.1%
\$52-54K	5.8%	5.9%	4.3%	-	6.8%	-	-	3.9%
\$55-57K	1.9%	5.9%	5.8%	8.3%	1.4%	-	-	3.0%
\$58-60K	5.8%	5.9%	7.2%	-	-	-	-	3.0%
\$61-63K	-	14.7%	2.9%	-	1.4%	-	-	2.4%
>\$63K	1.9%	8.8%	14.5%	4.2%	-	-	-	4.5%
Total	100%	100%	100%	100%	100%	100%	100%	100%